

## REVENUE - GATE ADMISSIONS

The following describes the steps taken to capture gate admission revenues and perform analysis of the revenue trends as described in the accompanying charts.

### Origin of Information Analyzed:

- City of Hilliard Revenue Data - Schneider Downs and Co., Inc. (SD) obtained the December month-end MTD/YTD REVENUE PERIOD REPORTS (general ledger account summaries) for the years 1996 through 2018 from Karrie Martin – City of Hilliard Fiscal Officer which capture both month-to-date and year-to-date revenue totals for the City of Hilliard for all departments. Each general ledger account is unique as to the origin of the revenue and the associated department. Karrie Martin provided SD the reports in Excel format having extracted the information out of the Creative Microsystems, Incorporated (CMI) accounting system which is City of Hilliard's system of record for financial capture and reporting.
- Population Data – SD obtained City of Hilliard population data for the period 1996 through 2018 from the MID-OHIO REGIONAL PLANNING COMMISSION (MORPC). SD obtained the data for the period 2010 through 2018 directly from the MORPC website at [www.morpc.org](http://www.morpc.org). The MORPC website currently maintains data from 2018 back to 2010. Prior to 2010, data is maintained in 10 year increments to coincide with the census. Therefore, for the period 2009 through 2001, SD obtained copies of the MORPC data from the Fiscal Officer. MORPC population data is used by the Finance Department generate statistical tables in the Comprehensive Annual Financial Report (CAFR). As a result, MORPC data prior to 2010 was maintained on file by the Finance Department
- SD analyzed gate admission revenue data beginning in 1996 in order to analyze trends in gate admission revenue prior to Heather Ernst's promotion to West Pool manager in 2001.
- SD noted that prior to 2006, the CMI system is not capable of generated detailed expense or revenue reports. Per inquiry with the Finance Director and Fiscal Officer, in either 2005 or 2006, the City of Hilliard upgraded the CMI system from a DOS-based system to a Windows-based system. As a result, many accounts that exist prior to 2005 show no activity after 2005. Instead, accounts with similar or same descriptions, but with different account numbers, begin to show activity in 2005 onward. Per inquiry with the Finance Director, this procedure was initiated during the set-up of the upgraded CMI system in order to maintain a historical record of accounting data prior to the CMI upgrade.

### Analysis Performed:

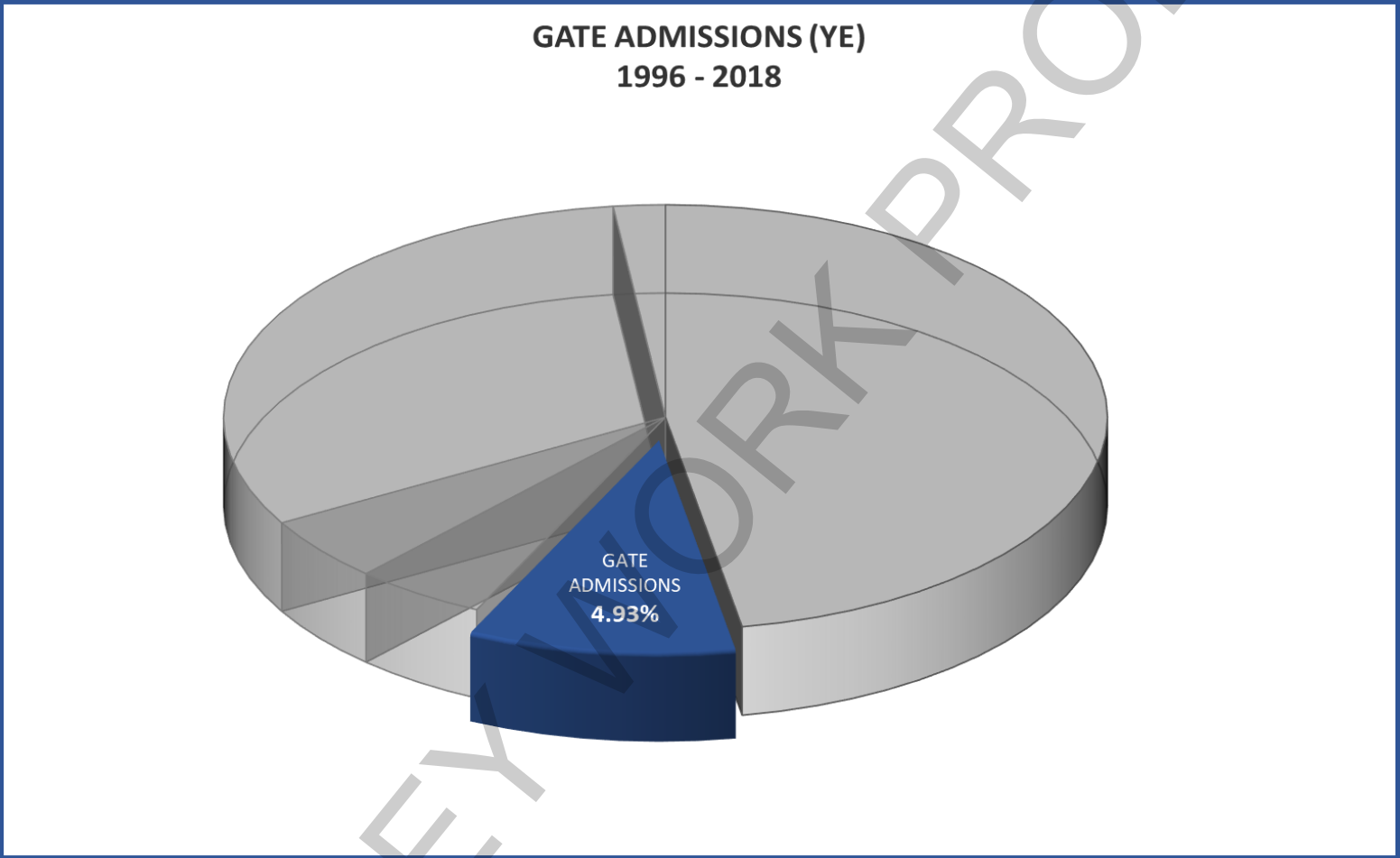
- To arrive at the general ledger revenue accounts specific to the Recreation and Parks Department, SD met with both Karrie Martin – Fiscal Officer and Greg Tantari – City of Hilliard Deputy Finance Director who identified the accounts specific to the Recreation and Parks Department.
- Having identified the Recreation and Parks Department revenue accounts, SD extracted from the MTD/YTD REVENUE PERIOD REPORTS the Recreation and Parks Department revenue accounts and respective annual revenue totals for years 1996 through 2018 and combined the information into a single report.
- SD then extracted those accounts specifically identified as gate admission general ledger revenue accounts for the pools for analysis: (1) DAILY ADM SWIM POOL - account #101.000.44212 – used to capture East Pool and West Pool gate admission through 2003, (2) GATE ADMISSIONS – EAST POOL - account #101.000.44212 - used to record East Pool gate admission revenues beginning in 2004, and (3) GATE ADMISSIONS – WEST POOL - account #101.000.44213 used to record West Pool gate admission revenues beginning in 2004. For comparative purposes, SD calculated the total gate admissions revenue (\$1,877,210.21), obtained from the CMI accounting system for the period 1996 through 2018 relative to the total amount of revenue generated by the Recreation and Parks Department over the same time period (\$20,135,958.06). SD determined that gate admissions comprised 9.87% of total Recreation and Parks Department revenues for the period.

- SD calculated the Gate Admissions Revenue received via cash:
  - In 2018, the Rec-Track system was utilized to record gate admission revenue from both cash payments and credit card payments. SD determined the gate admission revenue received via credit card payment to be \$112,241.00. SD subtracted the credit card payments from the total gate admissions revenue of \$274,171.41 and determine the total cash payments received for gate admissions in 2018 to be \$164,050.41. SD could not ascertain from available Rec-Trac or CMI transaction records the breakdown of cash receipts between the East Pool and West Pool. SD estimated the 2018 cash receipts for the East Pool and West Pool by calculating the percentage of total East Pool (11.09%) and total West Pool (88.91%) gate admission revenue relative to the total gate admission revenue for 2018. SD multiplied the total gate admission cash receipts by these percentages to estimate the cash receipts for the East Pool and West Pool.
  - In analyzing gate admissions, SD identified an increase in gate admissions revenue from 2016 through 2018; 2018 year-end gate revenue of \$164,050.40 is 57.51% higher than 2016 year-end gate admission revenue of \$104,151.20. For 2016 through 2018, the average annual revenue growth was 25.83%, compared to average annual revenue growth of 3.38% from 1996 through 2016.
- SD calculated the total gate admissions received via cash and credit card.
  - SD analyzed the total gate admission revenue received (including credit card payments). SD determined the total gate revenue (East and West Pool) for the period 1996 through 2018 to be \$274,171.41. SD could not ascertain from available Rec-Trac or CMI transaction records the breakdown of cash receipts between the East Pool and West Pool. SD estimated the 2018 cash receipts for the East Pool and West Pool by calculating the percentage of total East Pool (11.09%) and total West Pool (88.91%) gate admission revenue relative to the total gate admission revenue for 2018. SD multiplied the total gate admission cash receipts by these percentages to estimate the cash receipts for the East Pool and West Pool.
  - In analyzing total gate admissions, SD identified an increase in gate admissions revenue from 2016 through 2018; 2018 year-end gate revenue of \$274,171.41 is 95.07% higher than 2016 year-end gate admission revenue of \$104,151.20. For 2016 through 2018, the average annual revenue growth was 65.01%, compared to average annual revenue growth of 3.38% from 1996 through 2016.
- There were major improvement renovations performed on the West Pool which drove higher attendance at the pool in both 2007 and 2008. In summary, phase one of the West Pool renovation took place in 2007 with phase two of the renovation taking place in 2008. SD calculated the average annual percentage increase in the West Pool gate admission revenue to be 29.91% from 2006 through 2008 and the corresponding percentage decrease in gate revenue in the East Pool gate admissions to be 29.62%.
- SD performed a year-by-year comparison analysis of the City of Hilliard population and year-end gate admission revenue for the period 1996 through 2018. From 1996 through 2016, the average annual gate admissions increase was 3.38% and the corresponding average annual population increase was 3.41%. SD noted that the average annual gate admission revenue increased from 2016 through 2018. SD calculated the average annual percentage increase in gate admission revenue of 25.83% from 2016 through 2018 with a corresponding average annual population increase of 3.82%. Additionally, SD determined the 2018 gate admission revenues were 57.51% higher than the 2016 gate admission revenue, and 16.72% higher than 2017 gate admission revenues.

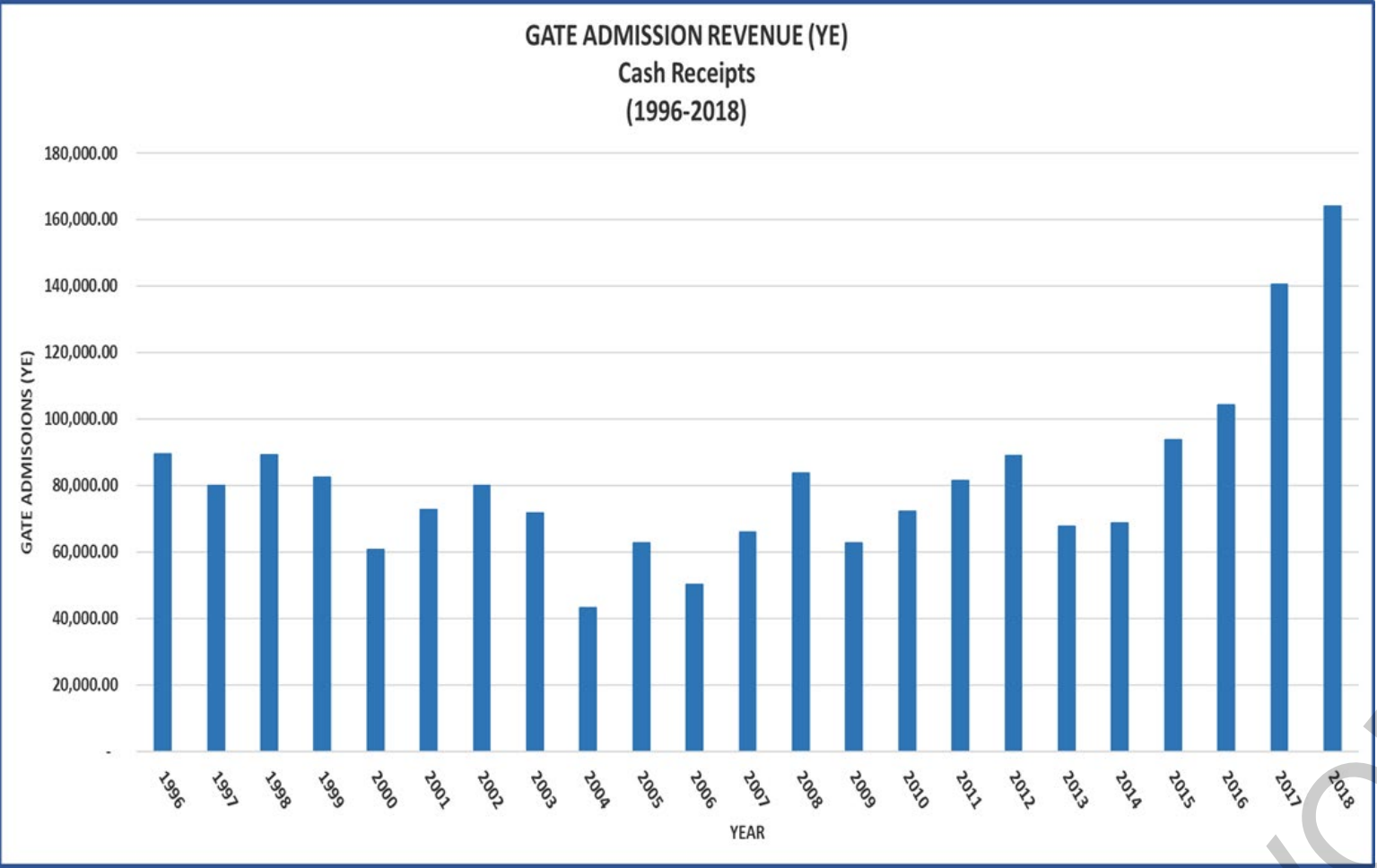
- SD calculated a range of estimated year-end gate admission cash receipts for the period 1996 through 2018.
- SD estimated past year-to-year gate admission revenue for the period 1996 through 2018 beginning with the year 2018 and working backward. SD used 2018 as the base year to calculate estimated revenue. This was the first year in which the Rec-Trac system was used to record gate admission revenue and the first year Heather Ernst was not employed by the City of Hilliard and therefore, had no access to the gate admission revenues. To determine the 2017 estimated gate admission revenue, SD divided the 2018 actual gate admission revenue (\$164,050.40) recorded in the CMI system by 1.0702 (1 plus the City of Hilliard population increase for the period 2017 through 2018). The 2017 estimated revenue was used to determine the estimated gate admission revenue for 2016 by dividing the 2017 estimated gate admission revenue (\$153,285.74) by 1.0062 (1 plus the City of Hilliard population increase for the period 2016 through 2017). SD repeated this process for each year back to 1996. SD calculated the total estimated gate admission revenue for the period 1996 through 2018 to be \$2,673,296.06. SD compared the estimated total gate admission revenue to the actual gate admission revenue of \$1,877,210.21 recorded in the CMI system; a variance of \$960,136.25.
- SD estimated the year-to-date gate admission revenue for the period 1996 through 2018 beginning with the year 1996 and working forward. SD used 1996 as the base year to calculate estimated revenue. This was as far back, historically, that gate revenue year-to-date transaction totals could be retrieved from the CMI system. To determine the 1997 estimated gate admission revenue, SD multiplied the 1996 actual gate admission revenue (\$89,421.41) recorded in the CMI system by 1.048 (1 plus the City of Hilliard population increase for the period 1996 through 1997). The 1997 estimated revenue was used to determine the estimated gate admission revenue for 1998 by multiplying the 1997 estimated gate admission revenue (\$93,771.86) by 1.113 (1 plus the City of Hilliard population increase for the period 1997 through 1998). SD calculated the total estimated gate admission revenue for the period 1996 through 2018 to be \$3,112,357.55. SD compared the estimated total gate admission revenue to the actual gate admission revenue of \$1,877,210.21 recorded in the CMI system; a variance of \$1,324,568.75.
- SD calculated estimated gate admission revenues, based on consistent growth, for the period 1996 through 2018. SD subtracted the 1996 actual gate admission revenue from the 2018 actual gate admission revenue and divided by 22 (the number of years from 1996 through 2017). SD determined that a \$3,392.23 annual increase in gate admission revenue would provide a consistent growth rate for the period 1996 through 2018. SD compared the estimated gate admission revenue for each year to the actual gate admission revenue recorded in CMI for each year and summed the totals (estimated and actual gate revenues). SD calculated the total estimated gate admission revenue for the period 1996 through 2018 to be \$2,914,925.82 and compared the estimated total to the actual gate admission revenue of \$1,877,210.21 recorded in the CMI system; a variance of \$1,037,715.61.
- SD calculated a range of estimated total year-end gate admission receipts for the period 1996 through 2018.
- SD estimated past year-to-year gate admission revenue for the period 1996 through 2018 beginning with the year 2018 and working backward. SD used 2018 as the base year to calculate estimated revenue. This was the first year in which the Rec-Trac system was used to record gate admission revenue and the first year Heather Ernst was not employed by the City of Hilliard and therefore, had no access to the gate admission revenues. To determine the 2017 estimated gate admission revenue, SD divided the 2018 actual gate admission revenue (\$274,171.41) recorded in the CMI system by 1.0702 (1 plus the City of Hilliard population increase for the period 2017 through 2018). The 2017 estimated revenue was used to determine the estimated gate admission revenue for 2016 by dividing the 2017 estimated gate admission revenue (\$256,183.62) by 1.0062 (1 plus the City of Hilliard population increase for the period 2016 through 2017). SD repeated this process for each year back to 1996. SD calculated the total estimated gate admission revenue for the period 1996 through 2018 to be \$4,467,830.27. SD compared the estimated total gate admission revenue to the actual gate admission revenue of \$1,987,334.21 recorded in the CMI system; a variance of \$2,754,670.46.

- SD estimated the year-to-date gate admission revenue for the period 1996 through 2018 beginning with the year 1996 and working forward. SD used 1996 as the base year to calculate estimated revenue. This was as far back, historically, that gate revenue year-to-date transaction totals could be retrieved from the CMI system. To determine the 1997 estimated gate admission revenue, SD multiplied the 1996 actual gate admission revenue (\$89,421.41) recorded in the CMI system by 1.048 (1 plus the City of Hilliard population increase for the period 1996 through 1997). The 1997 estimated revenue was used to determine the estimated gate admission revenue for 1998 by multiplying the 1997 estimated gate admission revenue (\$93,771.86) by 1.113 (1 plus the City of Hilliard population increase for the period 1997 through 1998). SD calculated the total estimated gate admission revenue for the period 1996 through 2018 to be \$3,112,357.55. SD compared the estimated total gate admission revenue to the actual gate admission revenue of \$1,987,334.21 recorded in the CMI system; a variance of \$1,214,444.75.
- SD calculated estimated gate admission revenues, based on consistent growth, for the period 1996 through 2018. SD subtracted the 1996 actual gate admission revenue from the 2018 actual gate admission revenue and divided by 22 (the number of years from 1996 through 2017). SD determined that a \$8,397.85 annual increase in gate admission revenue would provide a consistent growth rate for the period 1996 through 2018. SD compared the estimated gate admission revenue for each year to the actual gate admission revenue recorded in CMI for each year and summed the totals (estimated and actual gate revenues). SD calculated the total estimated gate admission revenue for the period 1996 through 2018 to be \$4,181,352.62 and compared the estimated total to the actual gate admission revenue of \$1,987,334.21 recorded in the CMI system; a variance of \$2,194,018.41.
- SD calculated the average gate admission revenue generated per resident by dividing the City of Hilliard population by the year-end actual gate revenues recorded in the CMI system for each year for the period 1996 through 2018. The average gate admission revenue generated per resident decreased 48.43% over the period 1996 through 2004. There was an increase in the average gate admission generated per resident of 35.87% from 2005 through 2016 and a larger increase in the average gate admission generated per resident from 2016 to 2018 of 46.28%. SD calculated the average gate admission generated per resident for the period 1996 through 2018 to be \$2.98.





SD calculated the total gate admissions revenue (\$1,877,210.21), obtained from the CMI accounting system for the period 1996 through 2018 relative to the total amount of revenue generated by the Recreation and Parks Department over the same time period (\$20,135,958.06). SD determined that gate admissions comprised 9.87% of total Recreation and Parks Department revenues for the period.



SD calculated the Gate Admissions Revenue received via cash:

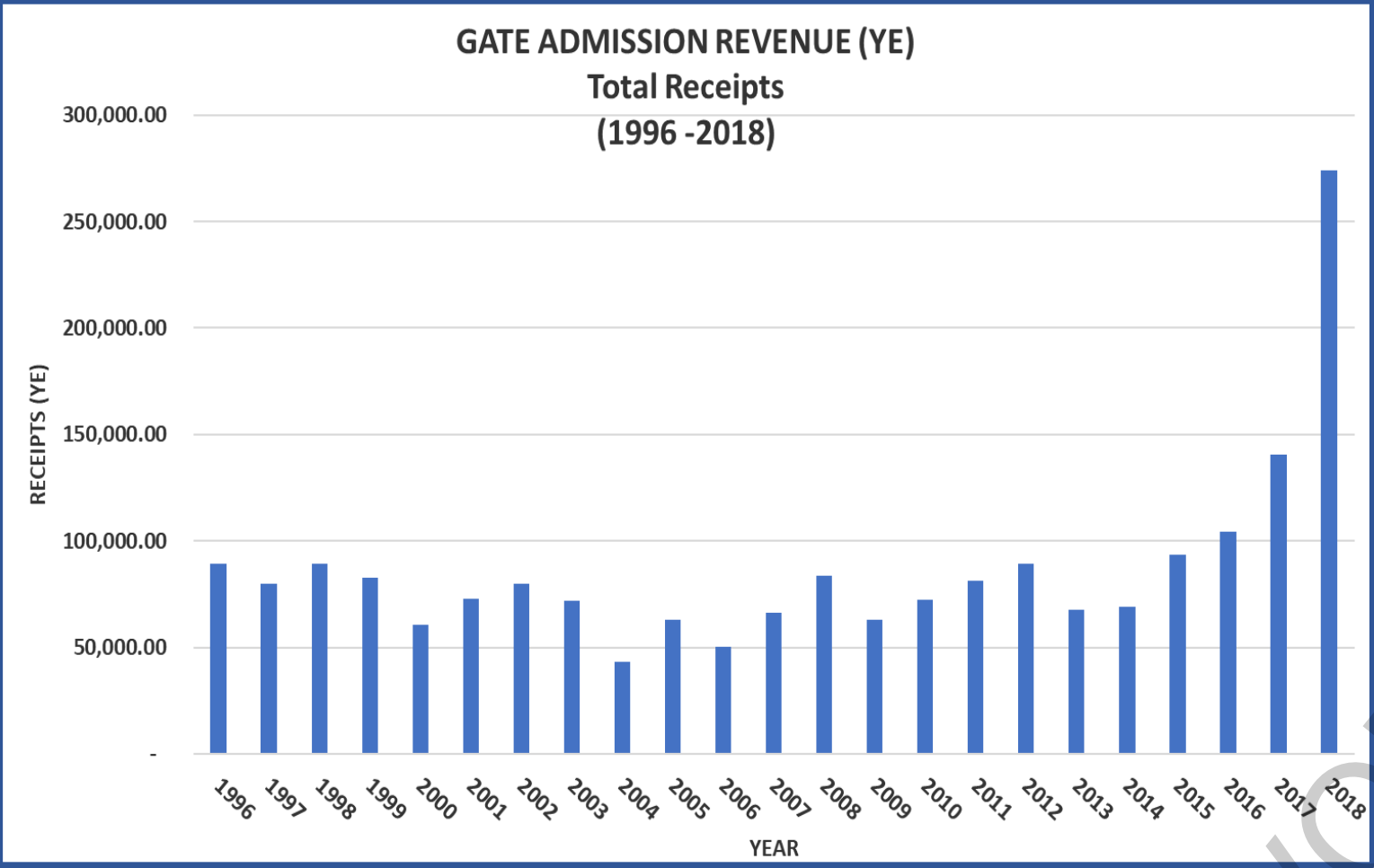
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For analysis purposes, DAILY ADM SWIM POOL - account #101.000.44212 was the account used to capture East Pool and West Pool gate admission through 2003. Beginning in 2004, East Pool Gate admissions are recorded to GATE ADMISSIONS – EAST POOL account #101.000.44212 and West Pool gate admissions are recorded to GATE ADMISSIONS – WEST POOL account #101.000.44213.

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Account Description	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts
DAILY ADM SWIM POOL	89,421.41	79,961.20	89,195.58	82,578.90	60,716.14	72,690.85	80,098.43	71,731.00			
GATE ADMISSIONS - EAST POOL									15,147.00	23,372.00	18,167.00
GATE ADMISSIONS - WEST POOL									28,161.25	39,480.65	31,977.00
Total Gate Admissions:	89,421.41	79,961.20	89,195.58	82,578.90	60,716.14	72,690.85	80,098.43	71,731.00	43,308.25	62,852.65	50,144.00
% Change in YE Revenue:	-	-10.58%	11.55%	-7.42%	-26.47%	19.72%	10.19%	-10.45%	-39.62%	45.13%	-20.22%

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	TOTAL
												626,393.51
13,276.00	8,008.00	6,020.00	8,657.00	9,214.00	9,547.00	6,981.00	5,693.00	9,411.00	12,334.00	23,778.00	18,193.18	187,798.18
52,760.00	75,844.50	56,744.00	63,697.00	72,284.00	79,507.00	60,670.00	63,159.00	84,287.00	91,817.20	116,772.70	145,857.22	1,063,018.52
												-
66,036.00	83,852.50	62,764.00	72,354.00	81,498.00	89,054.00	67,651.00	68,852.00	93,698.00	104,151.20	140,550.70	164,050.40	1,877,210.21
31.69%	26.98%	-25.15%	15.28%	12.64%	9.27%	-24.03%	1.78%	36.09%	11.16%	34.95%	16.72%	5.42%



SD calculated the total gate admissions received via cash and credit card.

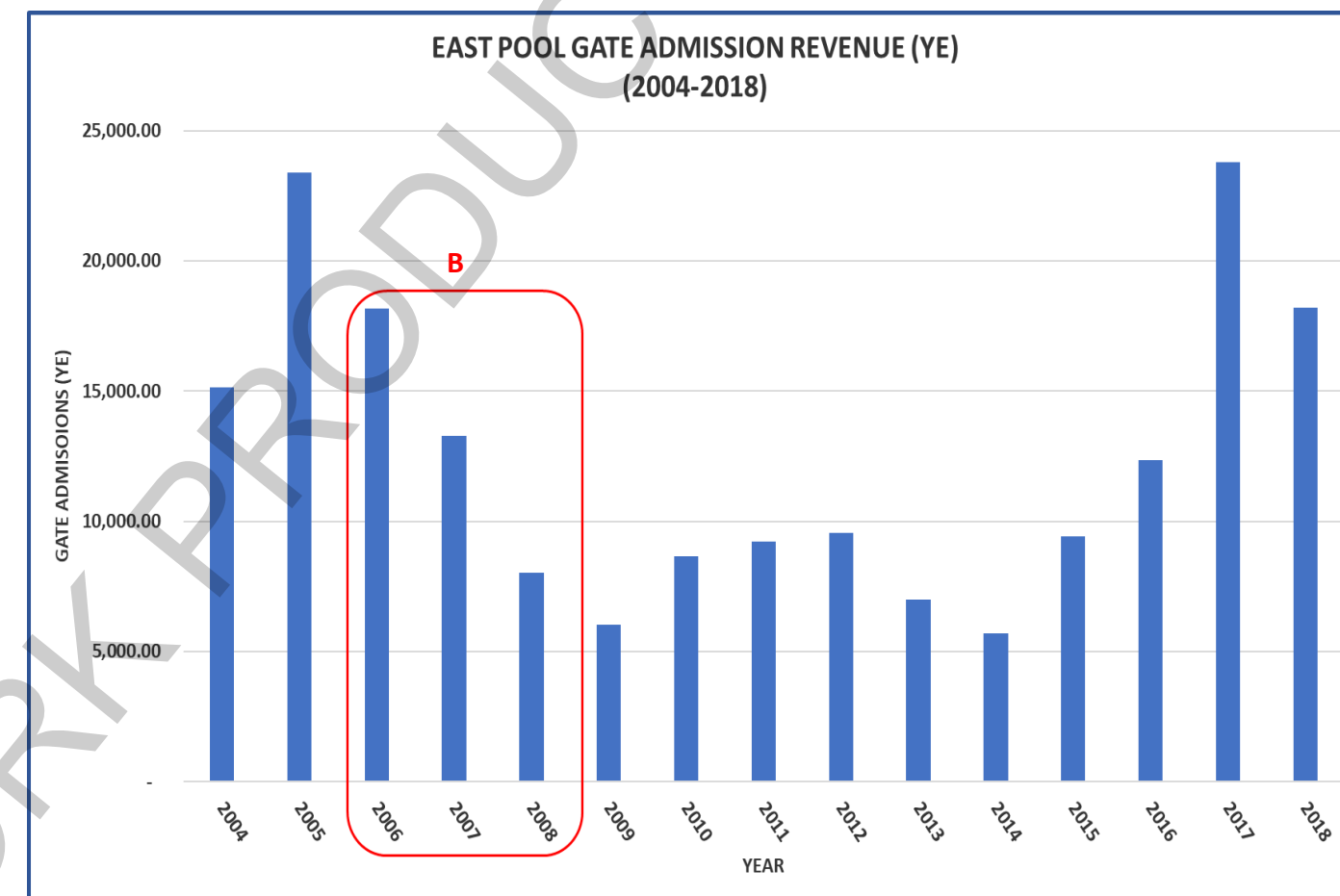
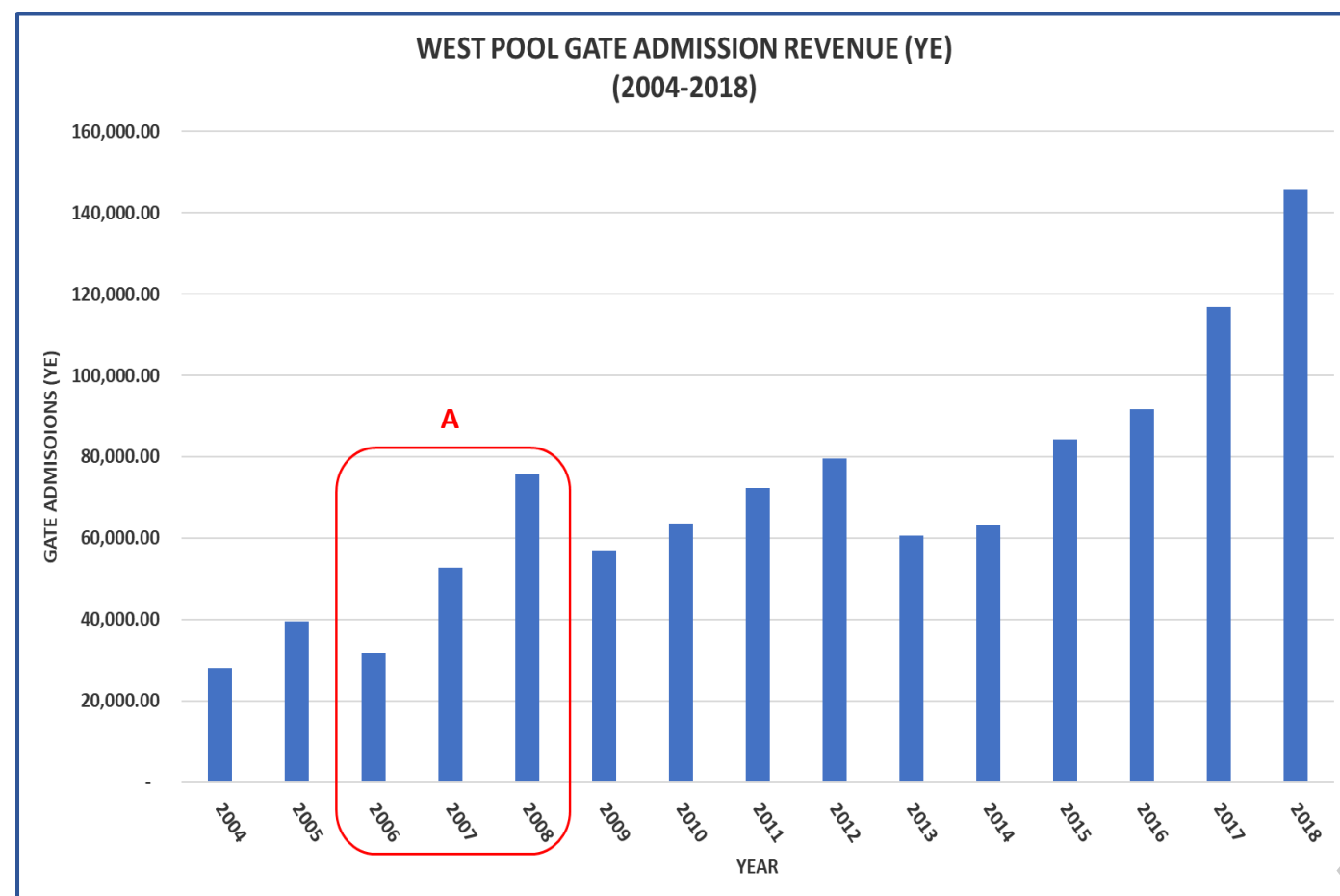
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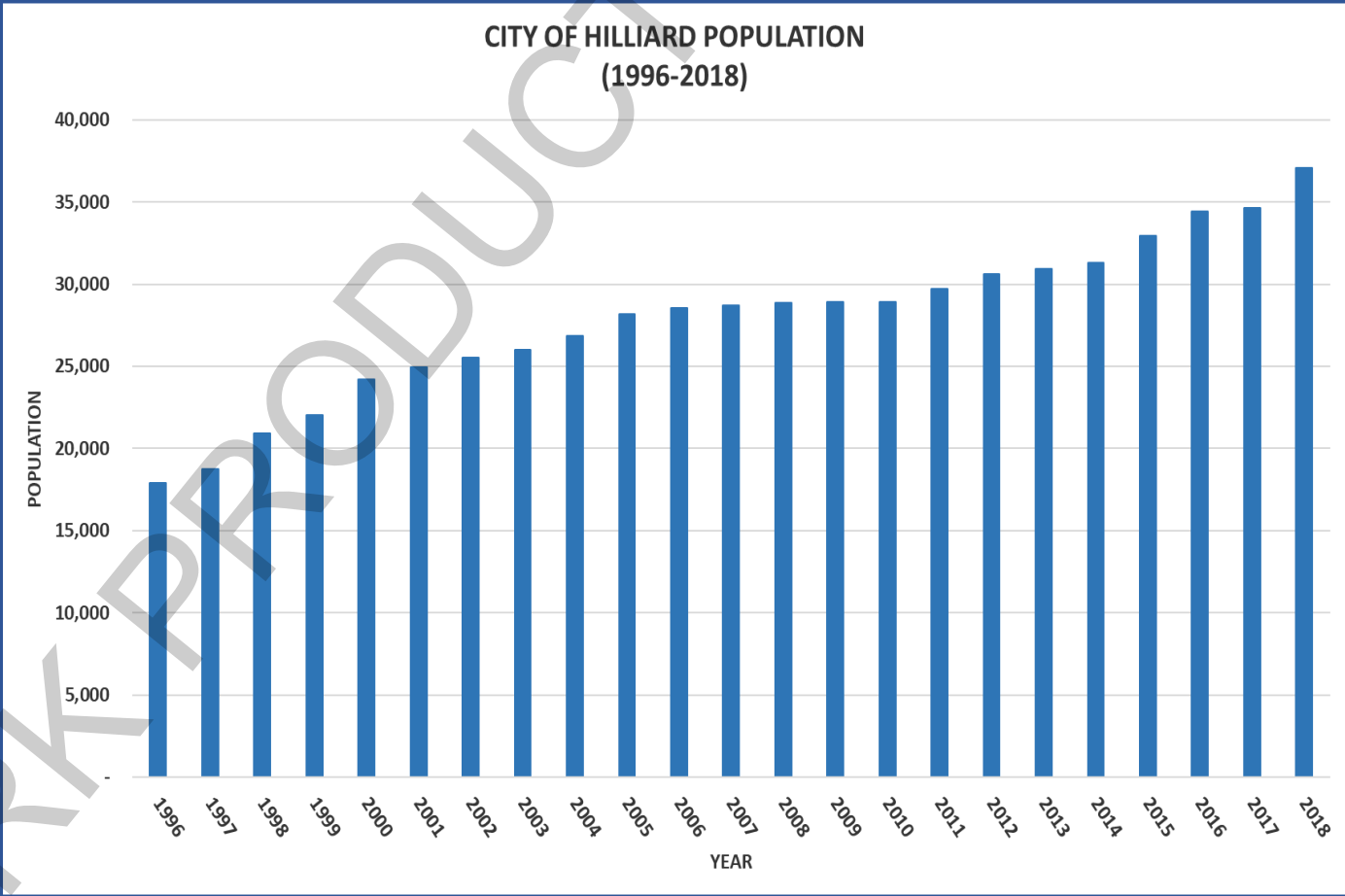
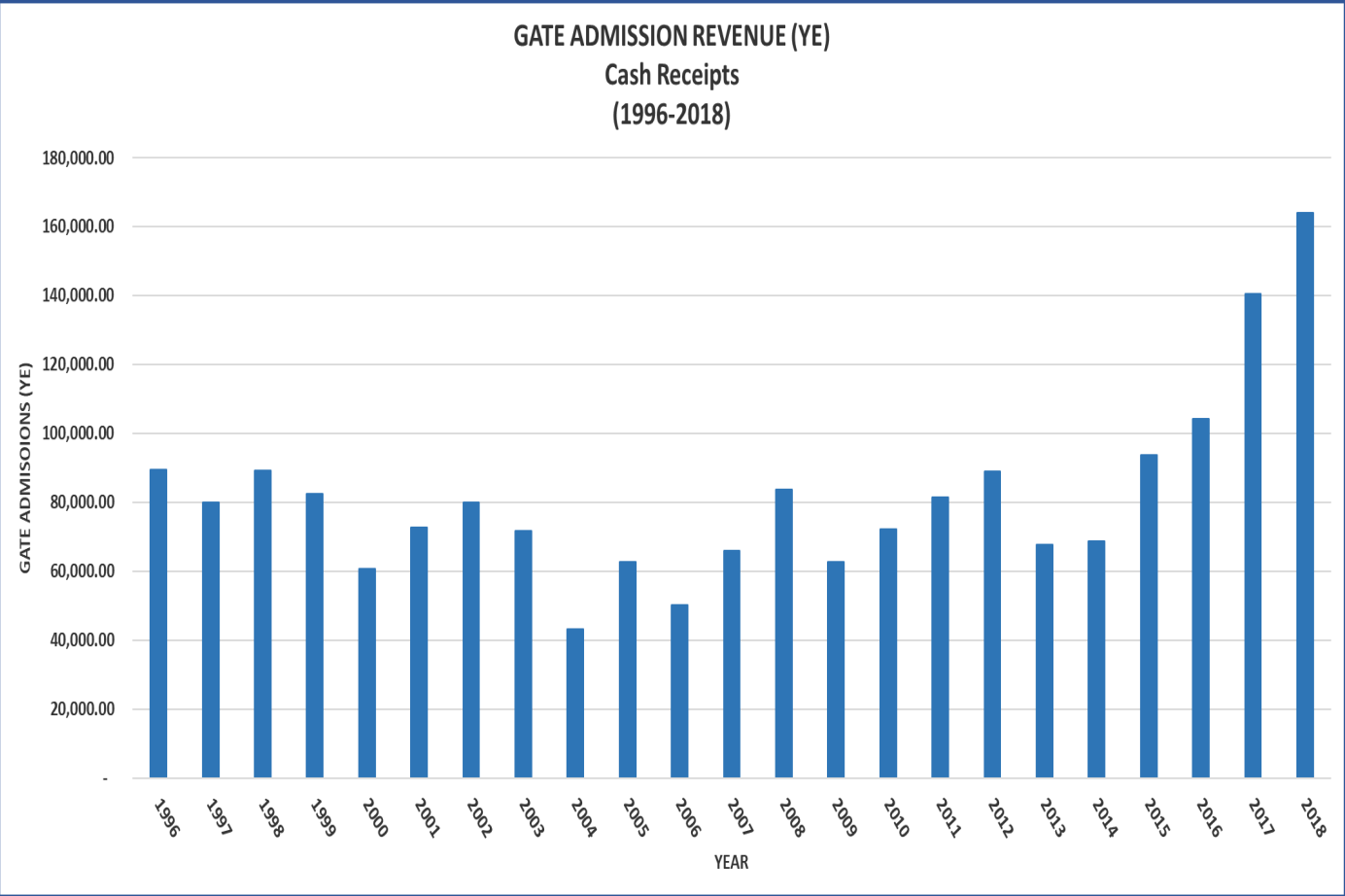
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Account Description	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts
DAILY ADM SWIM POOL	89,421.41	79,961.20	89,195.58	82,578.90	60,716.14	72,690.85	80,098.43	71,731.00			
GATE ADMISSIONS - EAST POOL									15,147.00	23,372.00	18,167.00
GATE ADMISSIONS - WEST POOL									28,161.25	39,480.65	31,977.00
Total Gate Admissions:	89,421.41	79,961.20	89,195.58	82,578.90	60,716.14	72,690.85	80,098.43	71,731.00	43,308.25	62,852.65	50,144.00
% Change in YE Revenue:		-10.58%	11.55%	-7.42%	-26.47%	19.72%	10.19%	-10.45%	-39.62%	45.13%	-20.22%

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	TOTAL
												626,393.51
13,276.00	8,008.00	6,020.00	8,657.00	9,214.00	9,547.00	6,981.00	5,693.00	9,411.00	12,334.00	23,778.00	30,405.00	200,010.00
52,760.00	75,844.50	56,744.00	63,697.00	72,284.00	79,507.00	60,670.00	63,159.00	84,287.00	91,817.20	116,772.70	243,769.40	1,160,930.70
66,036.00	83,852.50	62,764.00	72,354.00	81,498.00	89,054.00	67,651.00	68,852.00	93,698.00	104,151.20	140,550.70	274,174.40	1,987,334.21
31.69%	26.98%	-25.15%	15.28%	12.64%	9.27%	-24.03%	1.78%	36.09%	11.16%	34.95%	95.07%	



There were major improvement renovations performed on the West Pool which drove higher attendance at the pool in both 2007 and 2008. In summary, phase one of the West Pool renovation took place in 2007 with phase two of the renovation taking place in 2008. SD calculated the average annual percentage increase in the West Pool gate admission revenue to be 29.91% from 2006 through 2008 [A] and the corresponding percentage decrease in gate revenue in the East Pool gate admissions to be 29.62% [B]. As previously noted, East Pool and West Pool gate admissions were recorded to a single general ledger revenue account (#101.000.44212, DAILY ADM SWIM POOL) until 2004. Beginning in 2004, gate admissions for the East Pool were recorded in account #101.000.44212 (GATE ADMISSIONS – EAST POOL) and gate admissions for the West Pool were recorded in account #101.000.44213 (GATE ADMISSIONS – WEST POOL). Therefore, gate trends between pools could not be performed prior to 2004 [C].

Account Description	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts
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GATE ADMISSIONS - EAST POOL									15,147.00	23,372.00	18,167.00	13,276.00	8,008.00	6,020.00	8,657.00	9,214.00	9,547.00	6,981.00	5,693.00	9,411.00	12,334.00	23,778.00	18,193.18
GATE ADMISSIONS - WEST POOL									28,161.25	39,480.65	31,977.00	52,760.00	75,844.50	56,744.00	63,697.00	72,284.00	79,507.00	60,670.00	63,159.00	84,287.00	91,817.20	116,772.70	145,857.22
	89,421.41	79,961.20	89,195.58	82,578.90	60,716.14	72,690.85	80,098.43	71,731.00	43,308.25	62,852.65	50,144.00	66,036.00	83,852.50	62,764.00	72,354.00	81,498.00	89,054.00	67,651.00	68,852.00	93,698.00	104,151.20	140,550.70	164,050.40
% Change in YE Revenue:	-	-10.58%	11.55%	-7.42%	-26.47%	19.72%	10.19%	-10.45%	-39.62%	45.13%	-20.22%	31.69%	26.98%	-25.15%	15.28%	12.64%	9.27%	-24.03%	1.78%	36.09%	11.16%	34.95%	16.72%
									% Δ Gate Admissions (East Pool)			-22.27%	-26.92%	-39.68%	-29.62% East Pool								
									% Δ Gate Admissions (West Pool)			-19.01%	64.99%	43.75%	29.91% West Pool								



	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
City of Hilliard Population	17,903	18,774	20,908	22,058	24,230	24,969	25,555	25,996	26,844	28,158	28,557
%Δ in population	-	4.87%	11.37%	5.50%	9.85%	3.05%	2.35%	1.73%	3.26%	4.89%	1.42%

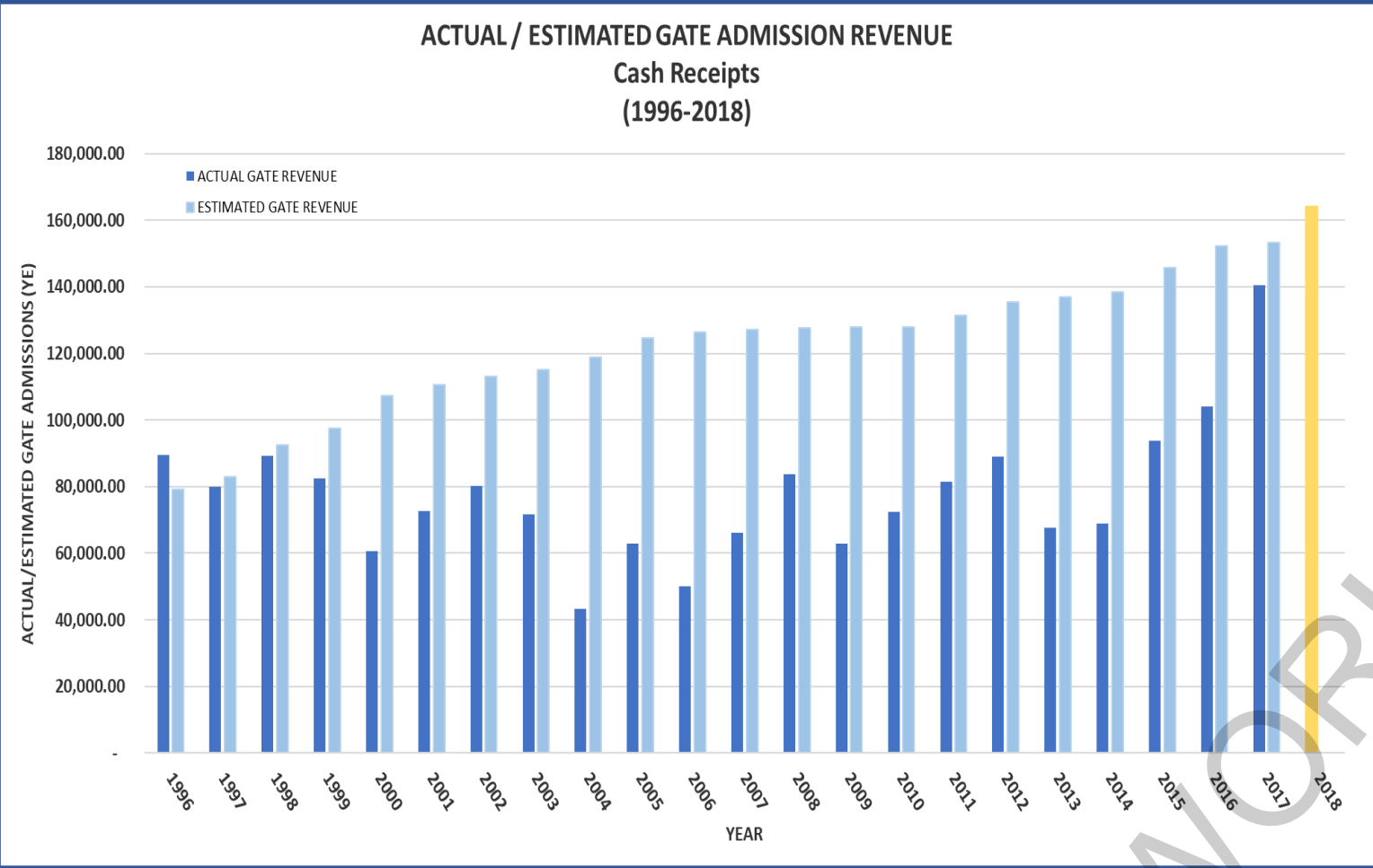
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	AVERAGE
	28,730	28,850	28,927	28,935	29,714	30,610	30,961	31,300	32,934	34,419	34,631	37,063	
	0.61%	0.42%	0.27%	0.03%	2.69%	3.02%	1.15%	1.09%	5.22%	4.51%	0.62%	7.02%	3.41%

SD performed a year-by-year comparison analysis of the City of Hilliard population and year-end gate admission revenue for the period 1996 through 2018. From 1996 through 2016, the average annual gate admissions increase was 3.38% and the corresponding average annual population increase was 3.41%. SD noted that the average annual gate admission revenue increased from 2016 through 2018. SD calculated the average annual percentage increase in gate admission revenue of 25.83% from 2016 through 2018 with a corresponding average annual population increase of 3.82%. Additionally, SD determined the 2018 gate admission revenues were 57.51% higher than the 2016 gate admission revenue, and 16.72% higher than 2017 gate admission revenues.

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
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	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts	TOTAL
	66,036.00	83,852.50	62,764.00	72,354.00	81,498.00	89,054.00	67,651.00	68,852.00	93,698.00	104,151.20	140,550.70	164,050.40	1,877,210.21
	31.69%	26.98%	-25.15%	15.28%	12.64%	9.27%	-24.03%	1.78%	36.09%	11.16%	34.95%	16.72%	5.42%



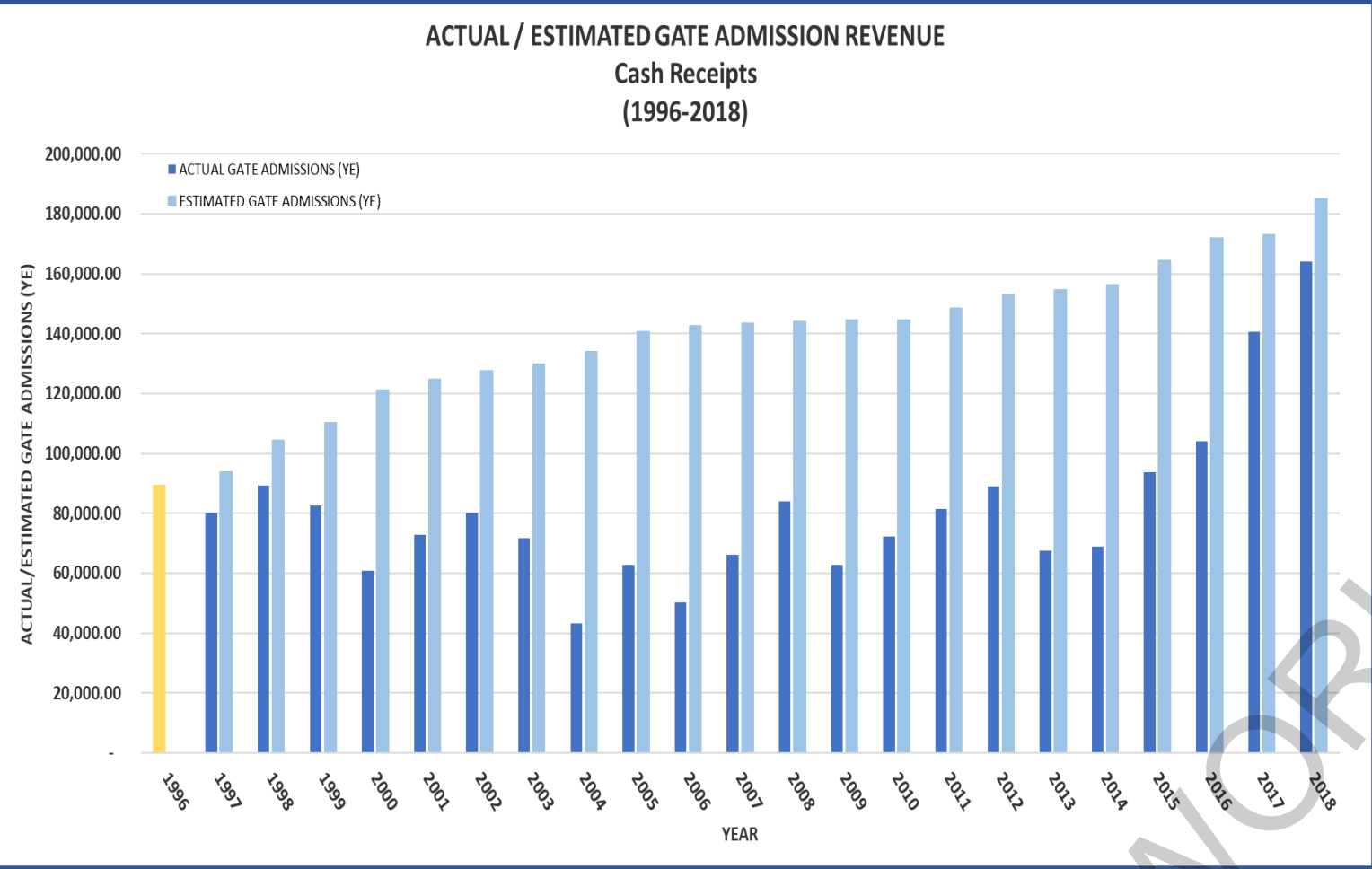


SD calculated a range of estimated year-end gate admission cash receipts for the period 1996 through 2018.

SD estimated past year-to-year gate admission revenue for the period 1996 through 2018 beginning with the year 2018 and working backward. SD used 2018 as the base year to calculate estimated revenue. This was the first year in which the Rec-Trac system was used to record gate admission revenue and the first year Heather Ernst was not employed by the City of Hilliard and therefore, had no access to the gate admission revenues. To determine the 2017 estimated gate admission revenue, SD divided the 2018 actual gate admission revenue (\$164,050.40) recorded in the CMI system by 1.0702 (1 plus the City of Hilliard population increase for the period 2017 through 2018). The 2017 estimated revenue was used to determine the estimated gate admission revenue for 2016 by dividing the 2017 estimated gate admission revenue (\$153,285.74) by 1.0062 (1 plus the City of Hilliard population increase for the period 2016 through 2017). SD repeated this process for each year back to 1996. SD calculated the total estimated gate admission revenue for the period 1996 through 2018 to be \$2,673,296.06. SD compared the estimated total gate admission revenue to the actual gate admission revenue of \$1,877,210.21 recorded in the CMI system; a variance of \$960,136.25.

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Actual Gate Revenues	89,421.41	79,961.20	89,195.58	82,578.90	60,716.14	72,690.85	80,098.43	71,731.00	43,308.25	62,852.65	50,144.00
% Change in population from prior year:	-	4.87%	11.37%	5.50%	9.85%	3.05%	2.35%	1.73%	3.26%	4.89%	1.42%
Estimated Gate Revenues	79,243.30	83,098.57	92,544.20	97,634.40	107,248.23	110,519.24	113,113.02	115,065.00	118,818.47	124,634.57	126,400.65
Variance between Actual and Estimated Gate Revenues	(10,178.11)	3,137.37	3,348.62	15,055.50	46,532.09	37,828.39	33,014.59	43,334.00	75,510.22	61,781.92	76,256.65

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total Amounts
66,036.00	83,852.50	62,764.00	72,354.00	81,498.00	89,054.00	67,651.00	68,852.00	93,698.00	104,151.20	140,550.70	164,050.40	1,877,210.21
0.61%	0.42%	0.27%	0.03%	2.69%	3.02%	1.15%	1.09%	5.22%	4.51%	0.62%	7.02%	
127,166.39	127,697.54	128,038.36	128,073.78	131,521.83	135,487.76	137,041.37	138,541.88	145,774.38	152,347.37	153,285.74	-	2,673,296.06
61,130.39	43,845.04	65,274.36	55,719.78	50,023.83	46,433.76	69,390.37	69,689.88	52,076.38	48,196.17	12,735.04	-	960,136.25

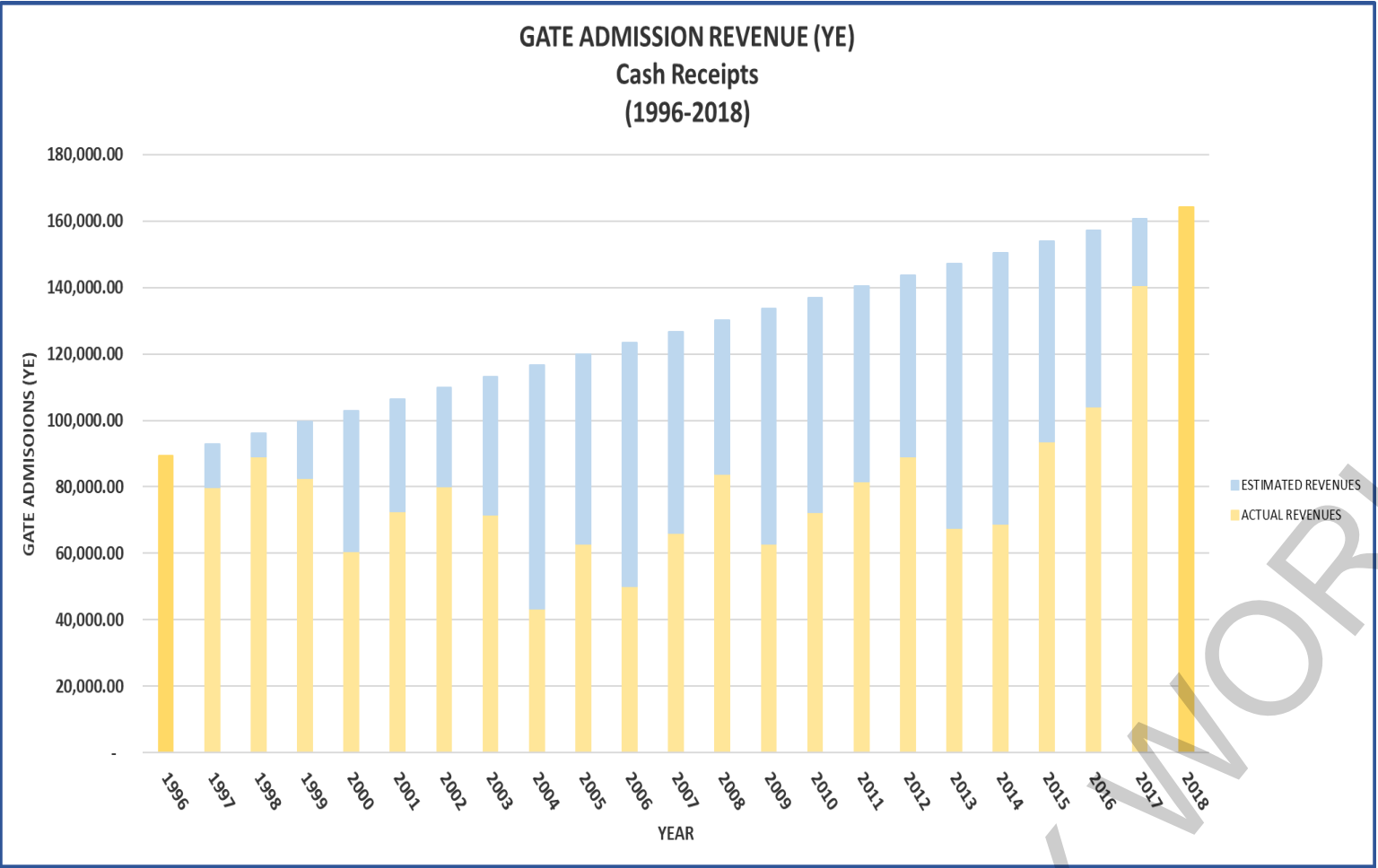


SD calculated a range of estimated year-end gate admission cash receipts for the period 1996 through 2018.

SD estimated the year-to-date gate admission revenue for the period 1996 through 2018 beginning with the year 1996 and working forward. SD used 1996 as the base year to calculate estimated revenue. This was as far back, historically, that gate revenue year-to-date transaction totals could be retrieved from the CMI system. To determine the 1997 estimated gate admission revenue, SD multiplied the 1996 actual gate admission revenue (\$89,421.41) recorded in the CMI system by 1.048 (1 plus the City of Hilliard population increase for the period 1996 through 1997). The 1997 estimated revenue was used to determine the estimated gate admission revenue for 1998 by multiplying the 1997 estimated gate admission revenue (\$93,771.86) by 1.113 (1 plus the City of Hilliard population increase for the period 1997 through 1998). SD calculated the total estimated gate admission revenue for the period 1996 through 2018 to be \$3,112,357.55. SD compared the estimated total gate admission revenue to the actual gate admission revenue of \$1,877,210.21 recorded in the CMI system; a variance of \$1,324,568.75.

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Actual Gate Revenues	89,421.41	79,961.20	89,195.58	82,578.90	60,716.14	72,690.85	80,098.43	71,731.00	43,308.25	62,852.65	50,144.00
% Change in population from prior year:		4.87%	11.37%	5.50%	9.85%	3.05%	2.35%	1.73%	3.26%	4.89%	1.42%
Estimated Gate Revenues		93,771.86	104,430.70	110,174.69	121,023.33	124,714.47	127,641.41	129,844.10	134,079.67	140,642.80	142,635.71
Variance between Actual and Estimated Gate Revenues		13,810.66	15,235.12	27,595.79	60,307.19	52,023.62	47,542.98	58,113.10	90,771.42	77,790.15	92,491.71

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total Amounts
66,036.00	83,852.50	62,764.00	72,354.00	81,498.00	89,054.00	67,651.00	68,852.00	93,698.00	104,151.20	140,550.70	164,050.40	1,877,210.21
0.61%	0.42%	0.27%	0.03%	2.69%	3.02%	1.15%	1.09%	5.22%	4.51%	0.62%	7.02%	
143,499.81	144,099.18	144,483.78	144,523.74	148,414.67	152,889.98	154,643.15	156,336.38	164,497.83	171,915.07	172,973.96	185,121.25	3,112,357.55
77,463.81	60,246.68	81,719.78	72,169.74	66,916.67	63,835.98	86,992.15	87,484.38	70,799.83	67,763.87	32,423.26	21,070.85	1,324,568.75

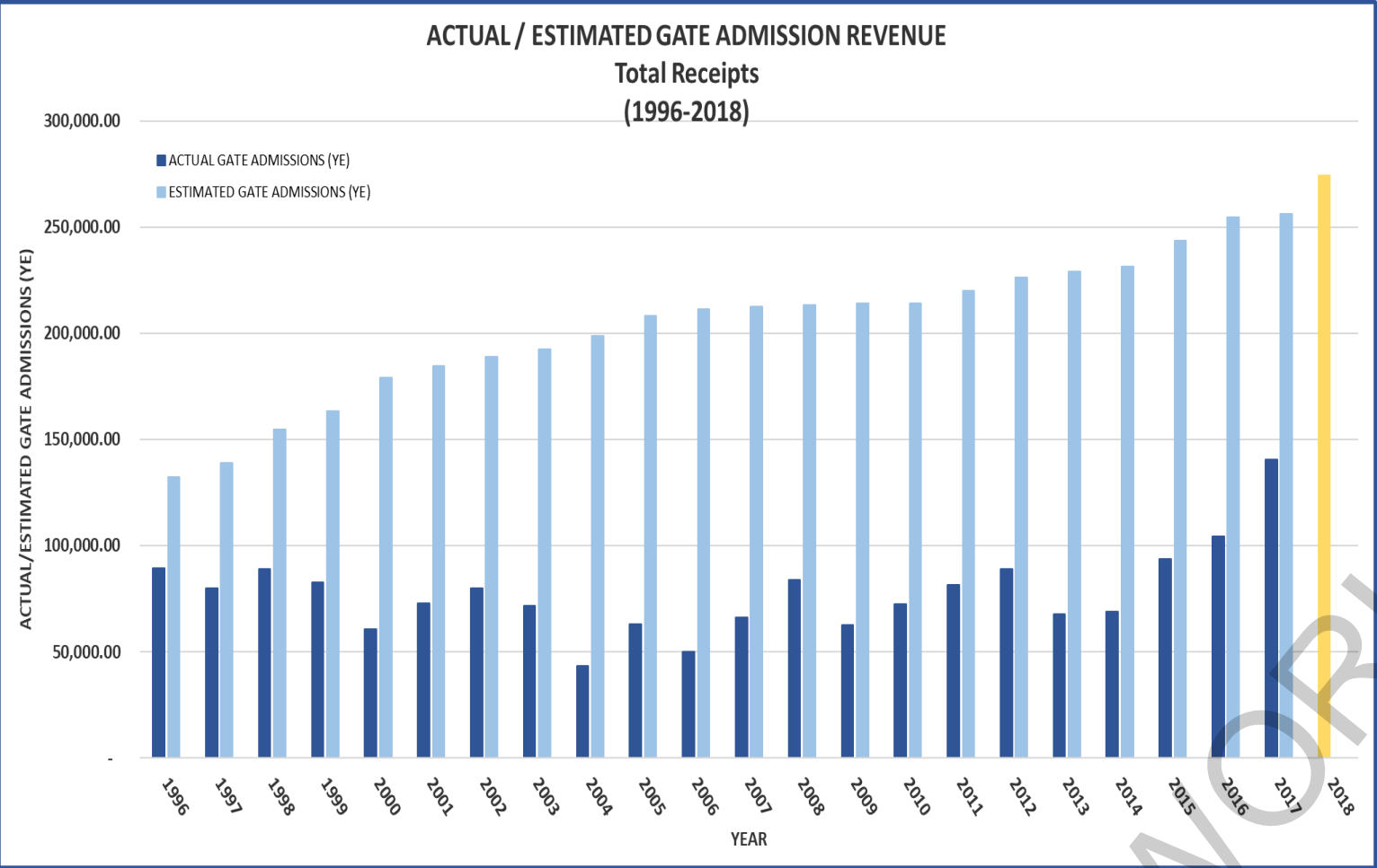


SD calculated a range of estimated year-end gate admission cash receipts for the period 1996 through 2018.

SD calculated estimated gate admission revenues, based on consistent growth, for the period 1996 through 2018. SD subtracted the 1996 actual gate admission revenue from the 2018 actual gate admission revenue and divided by 22 (the number of years from 1996 through 2017). SD determined that a \$3,392.23 annual increase in gate admission revenue would provide a consistent growth rate for the period 1996 through 2018. SD compared the estimated gate admission revenue for each year to the actual gate admission revenue recorded in CMI for each year and summed the totals (estimated and actual gate revenues). SD calculated the total estimated gate admission revenue for the period 1996 through 2018 to be \$2,914,925.82 and compared the estimated total to the actual gate admission revenue of \$1,877,210.21 recorded in the CMI system; a variance of \$1,037,715.61.

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total Amounts
Estimated Revenues	89,421.41	92,813.64	96,205.86	99,598.09	102,990.32	106,382.54	109,774.77	113,167.00	116,559.22	119,951.45	123,343.68	126,735.91	130,128.13	133,520.36	136,912.59	140,304.81	143,697.04	147,089.27	150,481.49	153,873.72	157,265.95	160,658.17	164,050.40	2,914,925.82
Actual Gate Revenues	89,421.41	79,961.20	89,195.58	82,578.90	60,716.14	72,690.85	80,098.43	71,731.00	43,308.25	62,852.65	50,144.00	66,036.00	83,852.50	62,764.00	72,354.00	81,498.00	89,054.00	67,651.00	68,852.00	93,698.00	104,151.20	140,550.70	164,050.40	1,877,210.21
Variance	-	12,852.44	7,010.28	17,019.19	42,274.18	33,691.69	29,676.34	41,436.00	73,250.97	57,098.80	73,199.68	60,699.91	46,275.63	70,756.36	64,558.59	58,806.81	54,643.04	79,438.27	81,629.49	60,175.72	53,114.75	20,107.47	-	1,037,715.61



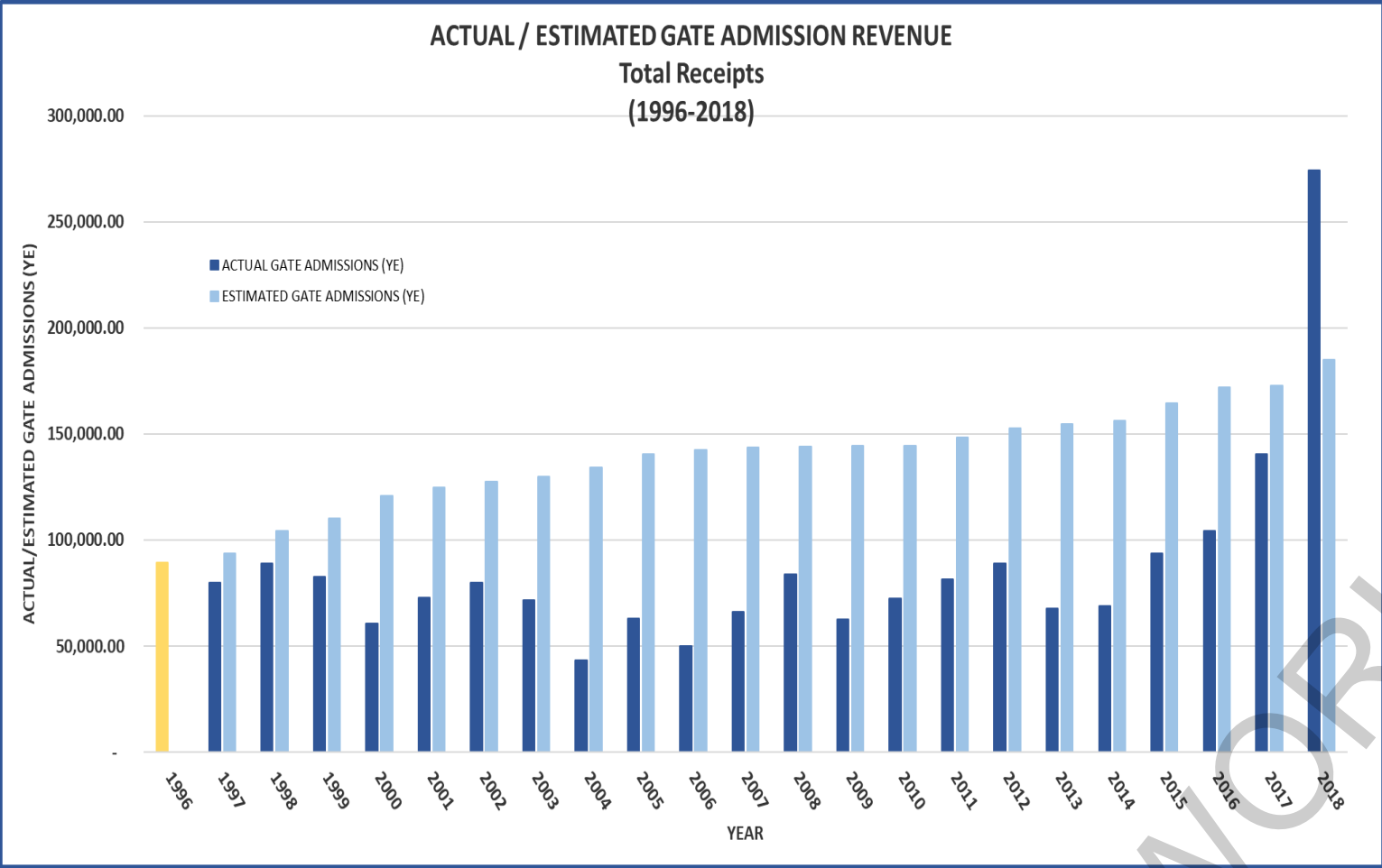


SD calculated a range of estimated total year-end gate admission receipts for the period 1996 through 2018.

SD estimated past year-to-year gate admission revenue for the period 1996 through 2018 beginning with the year 2018 and working backward. SD used 2018 as the base year to calculate estimated revenue. This was the first year in which the Rec-Trac system was used to record gate admission revenue and the first year Heather Ernst was not employed by the City of Hilliard and therefore, had no access to the gate admission revenues. To determine the 2017 estimated gate admission revenue, SD divided the 2018 actual gate admission revenue (\$274,171.41) recorded in the CMI system by 1.0702 (1 plus the City of Hilliard population increase for the period 2017 through 2018). The 2017 estimated revenue was used to determine the estimated gate admission revenue for 2016 by dividing the 2017 estimated gate admission revenue (\$256,183.62) by 1.0062 (1 plus the City of Hilliard population increase for the period 2016 through 2017). SD repeated this process for each year back to 1996. SD calculated the total estimated gate admission revenue for the period 1996 through 2018 to be \$4,467,830.27. SD compared the estimated total gate admission revenue to the actual gate admission revenue of \$1,987,334.21 recorded in the CMI system; a variance of \$2,754,670.46.

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Actual Gate Revenues	89,421.41	79,961.20	89,195.58	82,578.90	60,716.14	72,690.85	80,098.43	71,731.00	43,308.25	62,852.65	50,144.00
% Change in population from prior year:		4.87%	11.37%	5.50%	9.85%	3.05%	2.35%	1.73%	3.26%	4.89%	1.42%
Estimated Gate Revenues	132,437.86	138,881.10	154,667.41	163,174.57	179,241.99	184,708.76	189,043.70	192,306.01	198,579.11	208,299.46	211,251.07
Variance between Actual and Estimated Gate Revenues	43,016.45	58,919.90	65,471.83	80,595.67	118,525.85	112,017.91	108,945.27	120,575.01	155,270.86	145,446.81	161,107.07

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total Amounts
66,036.00	83,852.50	62,764.00	72,354.00	81,498.00	89,054.00	67,651.00	68,852.00	93,698.00	104,151.20	140,550.70	274,174.40	1,987,334.21
0.61%	0.42%	0.27%	0.03%	2.69%	3.02%	1.15%	1.09%	5.22%	4.51%	0.62%	7.02%	
212,530.84	213,418.54	213,988.15	214,047.33	219,810.00	226,438.18	229,034.71	231,542.47	243,630.03	254,615.35	256,183.62	-	4,467,830.27
146,494.84	129,566.04	151,224.15	141,693.33	138,312.00	137,384.18	161,383.71	162,690.47	149,932.03	150,464.15	115,632.92	-	2,754,670.46

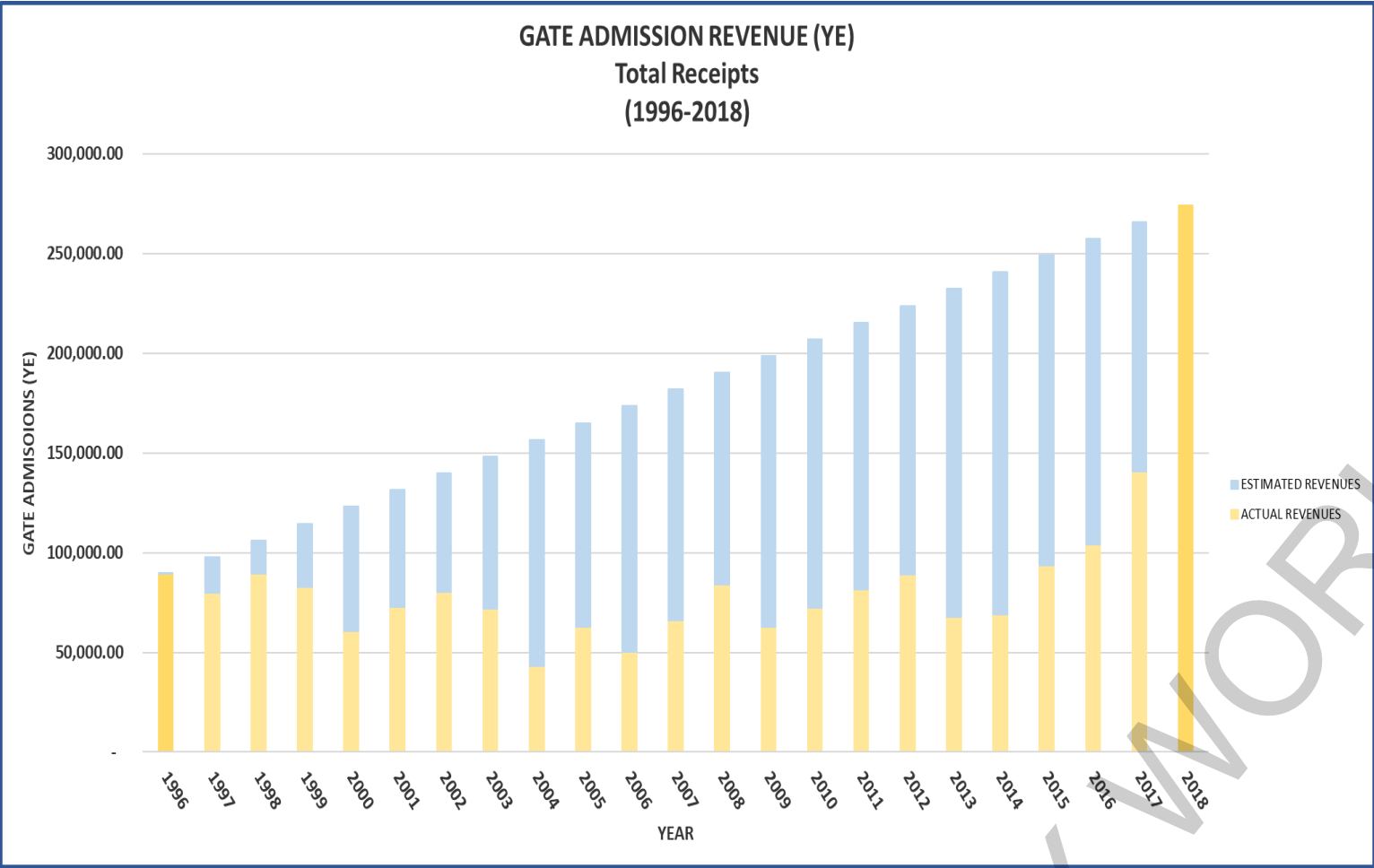


SD calculated a range of estimated total year-end gate admission receipts for the period 1996 through 2018.

SD estimated the year-to-date gate admission revenue for the period 1996 through 2018 beginning with the year 1996 and working forward. SD used 1996 as the base year to calculate estimated revenue. This was as far back, historically, that gate revenue year-to-date transaction totals could be retrieved from the CMI system. To determine the 1997 estimated gate admission revenue, SD multiplied the 1996 actual gate admission revenue (\$89,421.41) recorded in the CMI system by 1.048 (1 plus the City of Hilliard population increase for the period 1996 through 1997). The 1997 estimated revenue was used to determine the estimated gate admission revenue for 1998 by multiplying the 1997 estimated gate admission revenue (\$93,771.86) by 1.113 (1 plus the City of Hilliard population increase for the period 1997 through 1998). SD calculated the total estimated gate admission revenue for the period 1996 through 2018 to be \$3,112,357.55. SD compared the estimated total gate admission revenue to the actual gate admission revenue of \$1,987,334.21 recorded in the CMI system; a variance of \$1,214,444.75.

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Actual Gate Revenues	89,421.41	79,961.20	89,195.58	82,578.90	60,716.14	72,690.85	80,098.43	71,731.00	43,308.25	62,852.65	50,144.00
% Change in population from prior year:		4.87%	11.37%	5.50%	9.85%	3.05%	2.35%	1.73%	3.26%	4.89%	1.42%
Estimated Gate Revenues		93,771.86	104,430.70	110,174.69	121,023.33	124,714.47	127,641.41	129,844.10	134,079.67	140,642.80	142,635.71
Variance between Actual and Estimated Gate Revenues		13,810.66	15,235.12	27,595.79	60,307.19	52,023.62	47,542.98	58,113.10	90,771.42	77,790.15	92,491.71

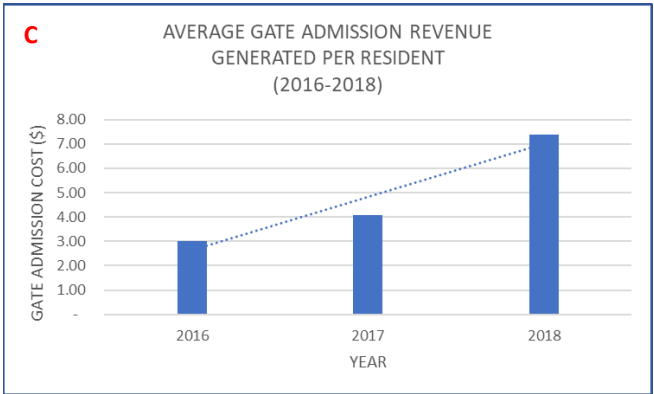
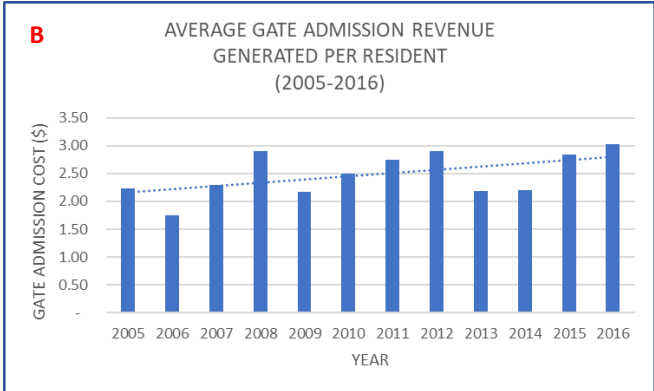
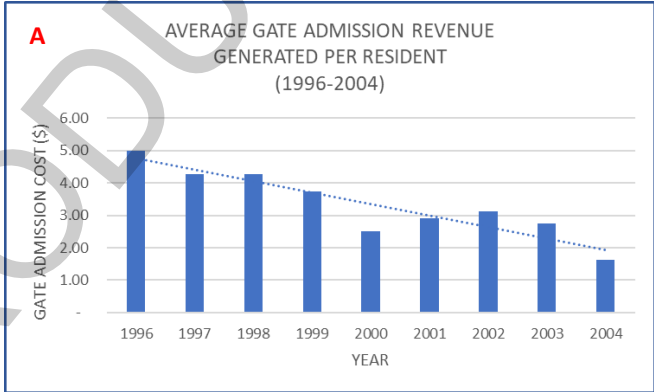
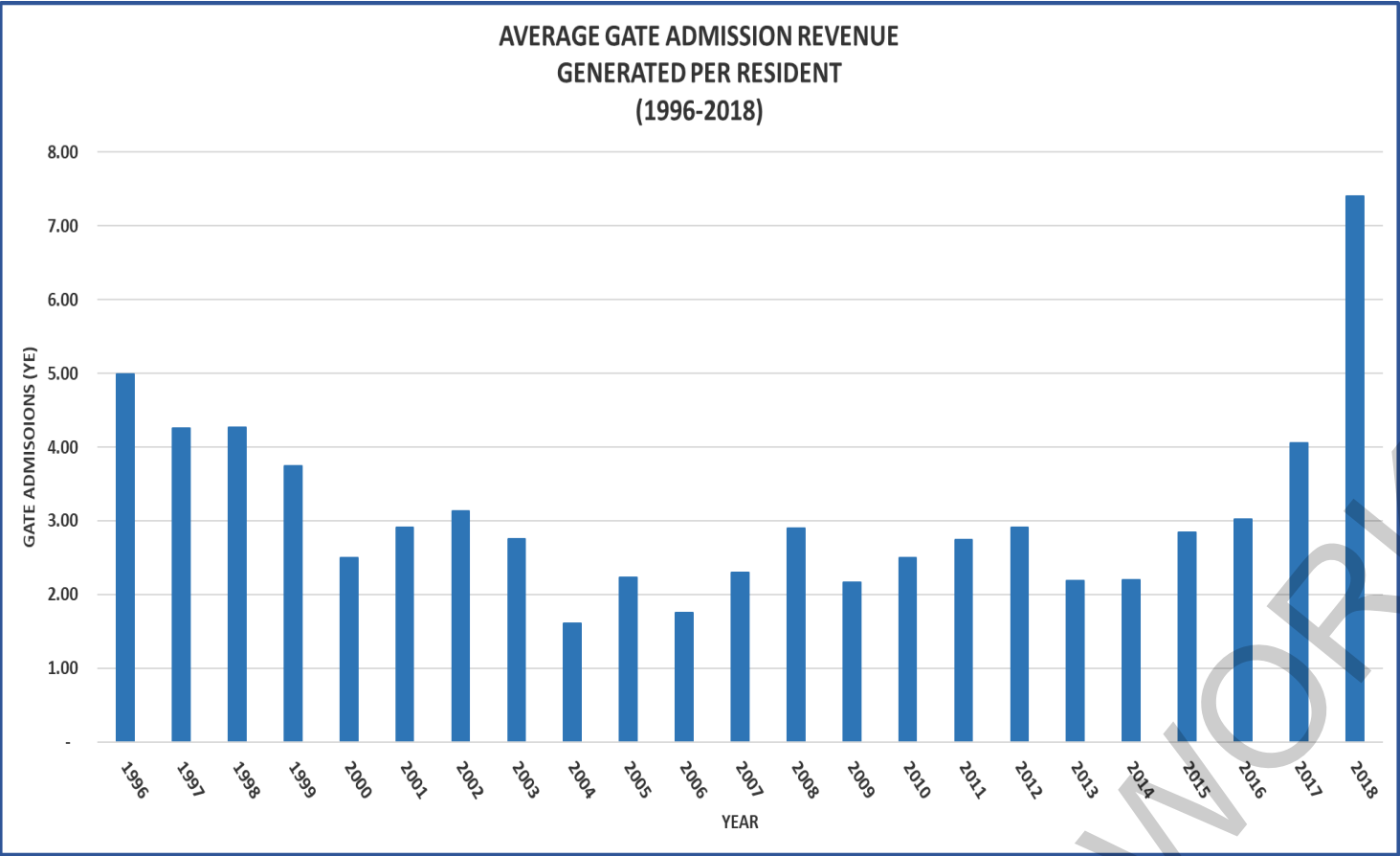
2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total Amounts
66,036.00	83,852.50	62,764.00	72,354.00	81,498.00	89,054.00	67,651.00	68,852.00	93,698.00	104,151.20	140,550.70	274,174.40	1,987,334.21
0.61%	0.42%	0.27%	0.03%	2.69%	3.02%	1.15%	1.09%	5.22%	4.51%	0.62%	7.02%	
143,499.81	144,099.18	144,483.78	144,523.74	148,414.67	152,889.98	154,643.15	156,336.38	164,497.83	171,915.07	172,973.96	185,121.25	3,112,357.55
77,463.81	60,246.68	81,719.78	72,169.74	66,916.67	63,835.98	86,992.15	87,484.38	70,799.83	67,763.87	32,423.26	(89,053.15)	1,214,444.75



SD calculated a range of estimated total year-end gate admission receipts for the period 1996 through 2018.

SD calculated estimated gate admission revenues, based on consistent growth, for the period 1996 through 2018. SD subtracted the 1996 actual gate admission revenue from the 2018 actual gate admission revenue and divided by 22 (the number of years from 1996 through 2017). SD determined that a \$8,397.85 annual increase in gate admission revenue would provide a consistent growth rate for the period 1996 through 2018. SD compared the estimated gate admission revenue for each year to the actual gate admission revenue recorded in CMI for each year and summed the totals (estimated and actual gate revenues). SD calculated the total estimated gate admission revenue for the period 1996 through 2018 to be \$4,181,352.62 and compared the estimated total to the actual gate admission revenue of \$1,987,334.21 recorded in the CMI system; a variance of \$2,194,018.41.

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total Amounts
Estimated Revenues	89,421.48	97,819.34	106,217.20	114,615.06	123,012.92	131,410.78	139,808.64	148,206.50	156,604.36	165,002.22	173,400.08	181,797.94	190,195.80	198,593.66	206,991.52	215,389.38	223,787.24	232,185.10	240,582.96	248,980.82	257,378.68	265,776.54	274,174.40	4,181,352.62
Actual Gate Revenues	89,421.41	79,961.20	89,195.58	82,578.90	60,716.14	72,690.85	80,098.43	71,731.00	43,308.25	62,852.65	50,144.00	66,036.00	83,852.50	62,764.00	72,354.00	81,498.00	89,054.00	67,651.00	68,852.00	93,698.00	104,151.20	140,550.70	274,174.40	1,987,334.21
Variance	0.07	17,858.14	17,021.62	32,036.16	62,296.78	58,719.93	59,710.21	76,475.50	113,296.11	102,149.57	123,256.08	115,761.94	106,343.30	135,829.66	134,637.52	133,891.38	134,733.24	164,534.10	171,730.96	155,282.82	153,227.48	125,225.84	-	2,194,018.41



SD calculated the average gate admission revenue generated per resident by dividing the City of Hilliard population by the year-end actual gate revenues recorded in the CMI system for each year for the period 1996 through 2018. The average gate admission revenue generated per resident decreased 48.43% over the period 1996 through 2004 [A]. There was an increase in the average gate admission generated per resident of 35.87% from 2005 through 2016 [B] and a larger increase in the average gate admission generated per resident from 2016 to 2018 of 58.20% [C]. SD calculated the average gate admission generated per resident for the period 1996 through 2018 to be \$3.11.

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total Amounts
Actual Gate Revenues	89,421.41	79,961.20	89,195.58	82,578.90	60,716.14	72,690.85	80,098.43	71,731.00	43,308.25	62,852.65	50,144.00	66,036.00	83,852.50	62,764.00	72,354.00	81,498.00	89,054.00	67,651.00	68,852.00	93,698.00	104,151.20	140,550.70	274,174.40	1,987,334.21
City of Hilliard Population	17,903.00	18,774.00	20,908.00	22,058.00	24,230.00	24,969.00	25,555.00	25,996.00	26,844.00	28,158.00	28,557.00	28,730.00	28,850.00	28,927.00	28,935.00	29,714.00	30,610.00	30,961.00	31,300.00	32,934.00	34,419.00	34,631.00	37,063.00	641,026.00
Average Cost of Admission	4.99	4.26	4.27	3.74	2.51	2.91	3.13	2.76	1.61	2.23	1.76	2.30	2.91	2.17	2.50	2.74	2.91	2.19	2.20	2.85	3.03	4.06	7.40	3.11

HEATHER ERNST

JOB TITLES – HOURLY RATES

1995 THROUGH 2017

(Hobdridge)

YEAR	TITLE	HOURLY RATE
1995	RECREATIONAL STAFF	\$14.0684
→ 2000	RECREATIONAL STAFF	\$14.5960
→ 2001	WEST POOL MANAGER	\$15.1433
→ 2002	RECREATION SUPERVISOR	\$15.6460
2003	RECREATION SUPERVISOR	\$16.1780
2004	RECREATION SUPERVISOR	\$16.7280
2005	RECREATION SUPERVISOR	\$16.7280
2006	RECREATION SUPERVISOR	\$17.2298
→ 2007	RECREATION PROGRAM MANAGER	\$19.2308
2008	RECREATION PROGRAM MANAGER	\$19.8077
2009	RECREATION PROGRAM MANAGER	\$21.3700
2010	RECREATION PROGRAM MANAGER	\$21.5837
2011	RECREATION PROGRAM MANAGER	\$24.8900
→ 1-12-2012	DEPUTY DIRECTOR OF R & P	\$35.5670
2013	DEPUTY DIRECTOR OF R & P	\$35.9230
2014	DEPUTY DIRECTOR OF R & P	\$38.0784
2015	DEPUTY DIRECTOR OF R & P	\$39.0304
2016	DEPUTY DIRECTOR OF R & P	\$41.2064
2017	DEPUTY DIRECTOR OF R & P	\$42.4426

## Christopher A. Landis

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**From:** Karrie Martin <kmartin@hilliardohio.gov>  
**Sent:** Monday, January 21, 2019 9:43 AM  
**To:** Christopher A. Landis  
**Subject:** FW: Revenue Accounts

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**From:** Karrie Martin  
**Sent:** Tuesday, January 08, 2019 3:21 PM  
**To:** Kristan Turner <kturner@hilliardohio.gov>; Geoff Dew <gdew@hilliardohio.gov>  
**Cc:** Alexandria Schell <aboomershine@hilliardohio.gov>  
**Subject:** Revenue Accounts

101.000.44200 MEMBERSHIP COMM CTR  
101.000.44201 MEMBERSHIP SR CTR  
101.000.44202 MEMBERSHIP SWIM POOL  
101.000.44212 GATE ADMISSIONS - EAST POOL  
101.000.44213 GATE ADMISSIONS - WEST POOL  
101.000.44214 ONLINE TICKET SALES - POOLS  
101.000.44220 CONCESSIONS COMM CTR  
101.000.44221 CONCESSIONS SR CTR  
101.000.44222 CONCESSIONS - EAST POOL  
101.000.44223 CONCESSIONS - WEST POOL  
101.000.44230 RENTAL COMM CTR  
101.000.44231 RENTAL SR CTR  
101.000.44232 RENTAL - EAST POOL  
101.000.44233 RENTAL - WEST POOL  
101.000.44234 RENTAL - HILLIARD STATION PARK  
101.000.44240 PROGRAMS COMM CTR  
101.000.44241 PROGRAMS SR CTR  
101.000.44242 PROGRAMS SWIM POOL  
101.000.44252 SWIM POOL DONATIONS - EAST POOL  
101.000.44253 SWIM POOL DONATIONS - WEST POOL  
101.000.44260 COMM CTR SUMMER PROG  
101.000.44270 BALLFIELD CONC  
101.000.44280 BALLFIELD FEES  
101.000.44290 GIFT CARDS  
101.000.44900 MISC COMM CTR  
101.000.44901 MISC SR CTR  
101.000.44902 MISC. SWIM POOL - EAST POOL  
101.000.44903 MISC. SWIM POOL - WEST POOL  
  
208.000.44451 POOL MEMB SCHOOL DISTRICT/NON RE  
208.000.45320 HILLIARD STATION PARK - SPONSOR  
208.000.45321 FIREWORKS SPONSOR  
208.000.45322 Earth Day - Sponsor  
208.000.45323 PRESCHOOL SPONSOR  
208.000.45326 DORA  
  
782.000.44203 SAFETY TOWN  
  
895.000.45445 DEPOSIT - HILLIARD STATION PARK

Per inquiry with Greg Tantari - Deputy Finance Director, Safety Town is a program performed by the City of Hilliard Police Department (HPD). HPD uses the Community Center for this program, however all revenues are generated by HPD. As a result, SD did not include this account in the Recreation & Parks revenue accounts.

RecTrac  
GL Summary

GL Code	Description	Account Number	DR Cnt	DR Amt	CR Cnt	CR Amt	Net Amt
1030	East Pool Daily Admissions	101.000.44212	14	225.00	1919	30,630.00	30,405.00
1040	HFAC Daily Admissions	101.000.44213	90	1,902.01	11919	245,747.01	243,845.00
1041	HFAC Daily Admissions Contr	101.000.44213	1	550.00	1	550.00	0.00
<b>Report Grand Totals</b>			<b>105</b>	<b>2,677.01</b>	<b>13839</b>	<b>276,927.01</b>	<b>274,250.00</b>

Report Summary Totals

Long Description	DR Amt	CR Amt	Net Amt
American Express	0.00	1,875.00	1,875.00
Cash	0.00	164,126.01	164,126.01
Discover	0.00	2,370.00	2,370.00
Mastercard	0.00	38,337.00	38,337.00
System - GL System Entr	2,677.01	560.00	-2,117.01
Visa	0.00	69,659.00	69,659.00
<b>Long Description Total</b>	<b>2,677.01</b>	<b>276,927.01</b>	<b>274,250.00</b>

Rec-Trac adjustments

**Total Net Amount: 274,250.00**

CMI total \$274,174.40; variance of \$75.60.  
Debit memo 5/31/2018 for \$ 24.40  
AJE 7/31/2018 for \$100.00  
Net adjustment \$ 75.60

American Express \$ 1,875.00  
Discover 2,370.00  
Mastercard 38,337.00  
VISA 69,659.00

\$112,241.00 Total Card amount  
for 2018 Season

NOTE: SD subtracted all credit card receipts from the total gate admission revenue for 2018 to obtain the total cash receipts for analysis purposes.





## 2018 Member Population Estimates

### Population

Place Name	County	Government Type	2018 Estimate	2017 Estimate	2016 Estimate	2015 Estimate	2014 Estimate	2013 Estimate	2012 Estimate	2011 Estimate
<b>CITIES</b>										
Bexley	Franklin	City	13,262	13,233	13,074	13,172	13,143	13,119	13,098	13,095
Canal Winchester	Fairfield	City	1,653	1,261	1,142	840	835	832	829	817
Canal Winchester	Franklin	City	7,018	6,658	6,585	6,574	6,513	6,446	6,343	6,307
Canal Winchester	Total	City	8,671	7,919	7,727	7,414	7,348	7,278	7,172	7,124
Chillicothe	Ross	City	21,608	21,961	21,928	21,941	21,938	21,935	21,906	21,903
Columbus	Delaware	City	12,792	8,994	8,590	8,119	7,797	7,354	7,293	7,292
Columbus	Fairfield	City	9,867	9,769	9,713	9,736	9,729	9,724	9,719	9,669
Columbus	Franklin	City	858,169	842,378	800,609	811,835	799,857	788,270	780,310	775,264
Columbus	Total	City	880,828	861,141	818,912	829,690	817,383	805,348	797,322	792,225
Delaware	Delaware	City	39,214	37,853	36,263	36,451	35,891	35,387	35,150	34,916
Dublin	Delaware	City	4,090	4,419	4,165	4,246	4,207	4,170	4,091	4,037
Dublin	Franklin	City	40,693	39,285	37,061	38,117	37,513	37,010	36,012	35,671
Dublin	Union	City	3,717	3,622	3,415	3,310	2,892	2,611	2,382	2,366
Dublin	Total	City	48,500	47,325	44,641	45,673	44,612	43,791	42,485	42,074
Gahanna	Franklin	City	35,708	33,984	33,382	33,678	33,560	33,458	33,374	33,312
Grandview Heights	Franklin	City	7,850	7,284	6,859	9,886	6,870	6,858	6,552	6,543
Grove City	Franklin	City	41,495	38,144	36,720	36,509	36,117	35,844	35,726	35,626
Groveport	Franklin	City	5,793	5,638	5,604	5,597	5,540	5,505	5,415	5,377
Hilliard	Franklin	City	37,063	34,631	34,419	32,934	31,300	30,961	30,610	29,714
Marysville	Union	City	23,559	23,286	23,023	22,818	22,579	22,342	22,211	22,113
New Albany	Franklin	City	10,680	9,425	9,077	9,020	8,435	8,279	8,076	7,716
New Albany	Licking	City	23	32	24	28	27	26	25	23
New Albany	Total	City	10,704	9,457	9,101	9,048	8,462	8,305	8,101	7,739
Pataskala	Licking	City	17,175	15,611	15,508	15,405	15,289	15,159	15,095	14,996
Pickerington	Fairfield	City	21,119	19,595	19,385	19,194	18,853	18,547	18,310	18,255
Pickerington	Franklin	City	101	123	123	123	86	86	86	86
Pickerington	Total	City	21,219	19,718	19,508	19,317	18,939	18,633	18,396	18,341
Powell	Delaware	City	14,238	13,153	12,983	12,767	12,455	12,225	12,042	11,568
Reynoldsburg	Fairfield	City	931	918	918	918	918	918	911	910
Reynoldsburg	Franklin	City	26,787	26,603	26,315	26,403	26,327	26,268	26,232	26,185
Reynoldsburg	Licking	City	9,416	9,019	8,952	8,956	8,898	8,836	8,832	8,827





## MORPC Member Communities by County Part: January 1, 2012 Estimates

Community (1), (3)	County	Community Type	Population					
			2012 (2)	2010 Census	2011	2010	2009	2008
Bexley		City	13,064	13,057	13,269	13,267	13,267	13,257
Canal Winchester		City	7,161	7,101	6,687	6,575	6,536	6,516
Columbus		City	790,498	787,033	782,902	778,762	776,463	773,277
Delaware		City	34,982	34,753	32,569	32,333	32,142	32,088
Dublin		City	42,038	41,751	41,325	41,093	40,874	40,519
Gahanna		City	33,262	33,248	34,468	34,447	34,443	34,355
Grandview Heights		City	6,538	6,536	6,700	6,698	6,698	6,698
Grove City		City	35,708	35,575	34,569	34,280	34,027	33,699
Groveport		City	5,415	5,363	5,421	5,407	5,404	5,307
Hilliard		City	28,524	28,435	29,250	28,935	28,927	28,850
London		City	9,906	9,904	9,458	9,436	9,420	9,420
Marysville		City	Per inquiry with Liz Whelan - Data Manager, MORPC, the 500 person variance in the City of Hilliard population between the 2010 Census population and the 2010 population are the results of report timing. MORPC estimates are taken from the beginning of the year and the Census estimates are taken from the middle of the year. SD utilized the MORPC data for all population values.				19,453	18,941
Pataskala		City					15,535	15,508
Pickerington		City					14,621	14,476
Powell		City					10,792	10,524
Reynoldsburg		City					35,818	35,787
Upper Arlington		City	33,825	33,771	34,050	34,038	34,035	34,023
Westerville		City	36,250	36,120	38,126	37,971	37,879	37,845
Whitehall		City	18,066	18,062	19,216	19,214	19,214	19,214
Worthington		City	13,579	13,575	14,235	14,228	14,228	14,216
Ashley		Village	1,339	1,330	1,307	1,307	1,310	1,266
Ashville		Village	4,097	4,097		4,097		
Baltimore		Village	2,968	2,966	2,919	2,914		
Brice		Village	114	114	70	70	70	70
Cardington		Village	2,047	2,047	1,252	1,252		
Galena		Village	687	653	507	499	485	477
Harrisburg (part)		Village	320	320	335	335	335	332
Lithopolis (part)		Village	1,127	1,106	1,052	1,036	1,036	992
Lockbourne		Village	237	237	280	280	280	280
Marble Cliff		Village	573	573	609	609	609	609
Minerva Park		Village	1,272	1,272	1,288	1,288	1,288	1,288

**Mid Ohio Regional Planning Commission Member Annual Population Estimates**  
Includes parts of communities that are located in multiple counties

**Population of MORPC Municipal Member Communities**

**1990 - 2007**

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b><u>Cities</u></b>																
Bexley	13,088	13,229	13,220	13,285	13,286	13,289	13,290	13,290	13,203	13,210	13,217	13,217	13,229	13,244	13,254	13,254
Chillicothe	21,923	22,042	22,092	22,164	22,237	22,316	22,394	22,394	21,796	21,901	21,903	21,966	21,966	22,004	22,054	22,141
Columbus	632,910	650,578	657,487	666,211	675,045	693,174	696,849	701,426	711,470	720,230	726,601	734,024	743,343	754,837	763,351	768,804
Delaware City	20,030	20,768	20,832	21,268	22,294	32,197	23,224	23,719	25,243	27,188	27,294	28,710	29,599	30,642	31,701	31,949
Dublin	16,366	17,991	18,911	19,753	21,494	22,506	23,103	24,976	31,392	31,947	32,270	35,523	36,313	37,586	38,909	40,163
Gahanna	27,791	29,652	30,918	32,240	32,919	33,605	33,950	34,503	32,636	32,958	33,118	33,194	33,588	33,865	34,098	34,170
Grandview Heights	7,010	7,010	7,010	7,013	7,016	7,027	7,027	7,027	6,695	6,695	6,695	6,695	6,695	6,695	6,695	6,698
Grove City	19,661	21,166	21,967	22,970	23,446	24,065	24,683	25,129	27,075	29,923	30,224	30,679	30,826	31,580	32,447	33,483
Hilliard	11,796	14,693	15,779	16,780	17,903	18,774	20,908	22,058	24,230	24,969	25,555	25,996	26,844	28,158	28,557	28,730
London	7,807					8,389	8,441	8,574	8,771	8,875	8,877	9,031	9,084	9,181	9,290	9,420
Marysville	9,656								15,942	16,702	16,986	17,386	17,386	17,770	18,369	18,672
Pataskala	4,398	4,427	4,478	4,478	4,549	4,783	4,810	5,730	10,249	11,083	12,377	13,200	14,028	14,598	15,007	15,402
Pickerington	5,668	6,694	7,038	7,400	7,536	7,744	7,895	8,035	9,792	10,171	10,452	11,259	12,159	13,063	13,573	14,220
Powell	2,154	2,711	3,066	3,405	4,287	3,929	4,544	4,981	6,247	6,910	6,716	6,995	7,434	8,755	9,607	10,142
Reynoldsburg	25,748	26,732	27,631	28,627	29,653	30,657	31,124	31,466	32,069	32,423	32,926	33,369	33,623	34,509	35,385	35,755
Upper Arlington	35,827	34,217	35,855	35,888	35,892	35,900	35,919	35,921	33,686	33,742	33,767	33,785	33,797	33,816	33,837	33,923
Washington Courthouse	12,903		13,586			13,905	13,983	14,077	13,524	13,578	13,582	13,644	13,805	14,080	14,335	14,400
Westerville	30,269	32,192	32,917	33,635	34,016	37,313	34,833	34,948	35,318	35,671	35,908	36,018	36,069	36,325	36,517	36,569
Whitehall	20,572	20,585	20,585	20,590	20,599	20,612	20,612	20,675	19,201	19,207	19,207	19,207	19,207	19,209	19,211	19,214
Worthington	14,869	14,958	14,975	15,004	15,022	15,046	15,052	15,059	14,125	14,127	14,137	14,137	14,146	14,146	14,148	14,162
<b><u>County Balances</u></b>																
Ross County Balance	47,407	47,577	47,839	47,863	47,879	47,897	47,915	48,884	51,549	52,600	52,600	53,199	53,199	53,651	53,903	53,984
<b><u>Villages</u></b>																
Ashley	1,254	1,076	1,065	1,068	1,075	1,254	1,247	1,243	1,216	1,209	1,278	1,272	1,270	1,274	1,273	1,268
Brice	109	106	106	106	106	106	106	106	70	70	70	70	70	70	70	70
Canal Winchester	2,617	2,700	2,868	3,021	3,153	3,294	3,482	3,722	4,478	4,824	4,987	5,144	5,449	5,750	6,087	6,345
Commercial Point									776						811	824
Galena	349	363	361	361	361	348	351	349	305	308	305	304	305	323	399	458
Groveport	2,948	2,976	3,006	3,129	3,218	3,378	3,439	3,573	3,929	3,952	4,121	4,323	4,683	5,032	5,161	5,236
Harrisburg	340	357	357	357	357	357	357	357	332	332	332	332	332	332	332	332
Lithopolis	563								600	600	600	600	600	600	808	984
Lockbourne	283	283	283	283	283	283	283	283	280	280	280	280	280	280	280	280
Marble Cliff	633	637	639	647	651	652	652	652	646	646	646	646	646	646	565	565

Prepared by the Mid Ohio Regional Planning Commission

Estimates reflect January 1 date, with the exception of 1990 and 2000 which are census based and represent April 1.

Sources: Delaware County RPC, US Census, MORPC

No data available for "blank" cells

October, 2006

## 101.000.44212 GATE ADMISSIONS - EAST POOL

Date	Src	Payin	Trans	Bno/seq	Project	Amount	Remark
05-31-2018	MEM	18.05	COR	M1800099	08533001	2,445.00	CORRECT 5/29/18 DEPOSIT
06-04-2018	REC	25807		R1802925	08538007	1,250.00	COMM/SR CENTER - MEMB & PR
06-04-2018	REC	25812		R1802947	08538012	270.00	COMM/SR CENTER - MEMB & PR
06-04-2018	REC	25820		R1803009	08538019	30.00	COMM/SR CENTER - MEMB & PR
06-04-2018	REC	25824		R1803032	08538023	540.00	COMM/SR CENTER - MEMB & PR
06-14-2018	REC	25827		R1803085	08570002	935.00	COMM/SR CENTER - MEMB & PR
06-14-2018	REC	25832		R1803105	08570007	10.00	COMM/SR CENTER - MEMB & PR
06-14-2018	REC	25834		R1803122	08570009	185.00	COMM/SR CENTER - MEMB & PR
06-14-2018	REC	25841		R1803146	08570016	130.00	COMM/SR CENTER - MEMB & PR
06-14-2018	REC	25848		R1803175	08570023	1,050.00	COMM/SR CENTER - MEMB & PR
06-18-2018	REC	25858		R1803229	08591010	2,515.00	COMM/SR CENTER - MEMB & PR
06-18-2018	REC	25867		R1803264	08591019	775.00	COMM/SR CENTER - MEMB & PR
06-18-2018	REC	25869		R1803298	08591021	410.00	COMM/SR CENTER - MEMB & PR
06-18-2018	REC	25874		R1803310	08591025	35.00	COMM/SR CENTER - MEMB & PR
06-18-2018	REC	25879		R1803350	08591030	140.00	COMM/SR CENTER - MEMB & PR
06-25-2018	REC	25881		R1803367	08610001	750.00	COMM/SR CENTER - MEMB & PR
06-25-2018	REC	25894		R1803400	08610014	445.00	COMM/SR CENTER - MEMB & PR
06-25-2018	REC	25903		R1803431	08610022	415.00	COMM/SR CENTER - MEMB & PR
06-25-2018	REC	25907		R1803456	08610027	50.00	COMM/SR CENTER - MEMB & PR
06-29-2018	REC	25908		R1803470	08622001	745.00	COMM/SR CENTER - MEMB & PR
07-09-2018	REC	25913		R1803517	08634002	2,570.00	COMM/SR CENTER - MEMB & PR
07-09-2018	REC	25918		R1803536	08634007	190.00	COMM/SR CENTER - MEMB & PR
07-09-2018	REC	25920		R1803545	08634009	1,500.00	COMM/SR CENTER - MEMB & PR
07-09-2018	REC	25921		R1803557	08634010	300.00	COMM/SR CENTER - MEMB & PR
07-10-2018	REC	25923		R1803581	08639001	1,350.00	COMM/SR CENTER - MEMBERSHI
07-11-2018	REC	25929		R1803626	08642001	405.00	COMM/REC/SNR CENTER - MEMB
07-16-2018	REC	25940		R1803663	08669005	285.00	COMM/REC/SNR CENTER - MEMB
07-16-2018	REC	25930		R1803674	08669006	440.00	COMM/REC/SNR CENTER - MEMB
07-16-2018	REC	25939		R1803696	08669014	295.00	COMM/REC/SNR CENTER - MEMB
07-17-2018	REC	25946		R1803752	08672003	1,850.00	COM/REC/SNR CENTER - MEMB
07-17-2018	REC	25954		R1803768	08672006	75.00	COM/REC/SNR CENTER - MEMB
07-17-2018	REC	25957		R1803800	08672014	360.00	COM/SNR CENTER - MEMB & FE
07-17-2018	REC	25961		R1803825	08672017	445.00	COM/SNR CENTER - MEMB & FE
07-17-2018	REC	25965		R1803848	08672020	220.00	COM/SNR CENTER - MEMB & FE
07-25-2018	REC	25968		R1803880	08697002	5.00	COMM/SR CENTER - MEMB & FE
07-25-2018	REC	25973		R1803891	08697007	20.00	COMM/SR CENTER - MEMB & FE
07-25-2018	REC	25984		R1803924	08697016	275.00	CON/SNR CENTER - MEMB AND
07-31-2018	REC	25988		R1804001	08726003	260.00	COM/SNR CENTER - MEMB & FE
07-31-2018	REC	25990		R1804021	08726005	305.00	COM/SNR CENTER - MEMB & FE
07-31-2018	REC	25995		R1804031	08726010	895.00	COM/ SNR CENTER - MEMB & P
07-31-2018	REC	25998		R1804054	08726013	100.00	COM/SNR CENTER - MEMB & FE
08-06-2018	REC	26013		R1804136	08736014	100.00	COM/SNR CENTER - MEMB & PR
08-10-2018	REC	26017		R1804190	08749003	1,470.00	COMM/SR CENTER - MEMB & PR
08-10-2018	REC	26020		R1804217	08749006	435.00	COMM/SR CENTER - MEMB & PR
08-10-2018	REC	26027		R1804248	08749013	185.00	COMM/SR CENTER - PROGRAMS
08-10-2018	REC	26028		R1804253	08749014	390.00	COMM/SR CENTER - PROGRAMS
08-10-2018	REC	26033		R1804289	08749019	810.00	COMM/SR CENTER - MEMB & PR
08-14-2018	REC	26039		R1804351	08755001	195.00	COM/ SNR CENTER - MEMB & F
08-14-2018	REC	26038		R1804391	08755008	265.00	COM/SNR CENTER - MEMB & FE
08-14-2018	REC	26043		R1804397	08755009	300.00	COM/SNR CENTER - MEMB & PR
08-14-2018	REC	26049		R1804426	08755015	155.00	COMM/SNR CENTER - MEMB & P

## 101.000.44212 GATE ADMISSIONS - EAST POOL

Date	Src	Payin	Trans	Bno/seq	Project	Amount	Remark
08-22-2018	REC	26064	R1804513	08800005		560.00	COM/SNR CENTER - MEMB & FE
08-22-2018	REC	26068	R1804522	08800009		270.00	COM/SNR CENTER - PROGRAMS

Account total

30,405.00

## 101.000.44213 GATE ADMISSIONS - WEST POOL

Date	Src	Payin	Trans	Bno/seq	Project	Amount	Remark
05-22-2018	REC	25763	R1802649	08514003		10.00	COMM/SR CENTER - MEMB & PR
05-29-2018	REC	25784	R1802785	08523004		17,780.00	COMM/SR CENTER - MEMB & PR
05-31-2018	MEM	18.05.25A	M1800126	08579001		24.40	GATES - WEST POOL ADJ
06-04-2018	REC	25807	R1802926	08538007		7,505.00	COMM/SR CENTER - MEMB & PR
06-04-2018	REC	25812	R1802948	08538012		2,630.00	COMM/SR CENTER - MEMB & PR
06-04-2018	REC	25816	R1802975	08538016		60.00	COMM/SR CENTER - MEMB & PR
06-04-2018	REC	25820	R1803010	08538019		925.00	COMM/SR CENTER - MEMB & PR
06-04-2018	REC	25824	R1803033	08538023		3,810.00	COMM/SR CENTER - MEMB & PR
06-14-2018	REC	25827	R1803086	08570002		6,160.00	COMM/SR CENTER - MEMB & PR
06-14-2018	REC	25832	R1803106	08570007		30.00	COMM/SR CENTER - MEMB & PR
06-14-2018	REC	25834	R1803123	08570009		435.00	COMM/SR CENTER - MEMB & PR
06-14-2018	REC	25841	R1803147	08570016		760.00	COMM/SR CENTER - MEMB & PR
06-14-2018	REC	25848	R1803176	08570023		4,725.00	COMM/SR CENTER - MEMB & PR
06-18-2018	REC	25858	R1803230	08591010		18,715.00	COMM/SR CENTER - MEMB & PR
06-18-2018	REC	25867	R1803265	08591019		5,415.00	COMM/SR CENTER - MEMB & PR
06-18-2018	REC	25869	R1803299	08591021		1,700.00	COMM/SR CENTER - MEMB & PR
06-18-2018	REC	25874	R1803311	08591025		1,325.00	COMM/SR CENTER - MEMB & PR
06-18-2018	REC	25879	R1803351	08591030		540.00	COMM/SR CENTER - MEMB & PR
06-25-2018	REC	25881	R1803368	08610001		6,175.00	COMM/SR CENTER - MEMB & PR
06-25-2018	REC	25894	R1803401	08610014		2,330.00	COMM/SR CENTER - MEMB & PR
06-25-2018	REC	25903	R1803432	08610022		2,300.00	COMM/SR CENTER - MEMB & PR
06-25-2018	REC	25907	R1803457	08610027		785.00	COMM/SR CENTER - MEMB & PR
06-29-2018	REC	25908	R1803471	08622001		3,835.00	COMM/SR CENTER - MEMB & PR
07-09-2018	REC	25913	R1803518	08634002		22,720.00	COMM/SR CENTER - MEMB & PR
07-09-2018	REC	25918	R1803537	08634007		1,340.00	COMM/SR CENTER - MEMB & PR
07-09-2018	REC	25920	R1803546	08634009		13,530.00	COMM/SR CENTER - MEMB & PR
07-09-2018	REC	25921	R1803558	08634010		3,580.00	COMM/SR CENTER - MEMB & PR
07-10-2018	REC	25923	R1803582	08639001		11,185.00	COMM/SR CENTER - MEMBERSHI
07-11-2018	REC	25929	R1803627	08642001		3,485.00	COMM/REC/SNR CENTER - MEMB
07-16-2018	REC	25940	R1803664	08669005		3,230.00	COMM/REC/SNR CENTER - MEMB
07-16-2018	REC	25930	R1803675	08669006		2,095.00	COMM/REC/SNR CENTER - MEMB
07-16-2018	REC	25939	R1803697	08669014		4,290.00	COMM/REC/SNR CENTER - MEMB
07-17-2018	REC	25946	R1803753	08672003		15,415.00	COM/REC/SNR CENTER - MEMB
07-17-2018	REC	25954	R1803769	08672006		730.00	COM/REC/SNR CENTER - MEMB
07-17-2018	REC	25957	R1803801	08672014		3,815.00	COM/SNR CENTER - MEMB & FE
07-17-2018	REC	25961	R1803826	08672017		2,265.00	COM/SNR CENTER - MEMB & FE
07-17-2018	REC	25965	R1803849	08672020		3,020.00	COM/SNR CENTER - MEMB & FE
07-25-2018	REC	25968	R1803881	08697002		590.00	COMM/SR CENTER - MEMB & FE
07-25-2018	REC	25973	R1803892	08697007		485.00	COMM/SR CENTER - MEMB & FE
07-25-2018	REC	25984	R1803925	08697016		820.00	CON/SNR CENTER - MEMB AND
07-31-2018	REC	25988	R1804002	08726003		2,855.00	COM/SNR CENTER - MEMB & FE
07-31-2018	REC	25990	R1804022	08726005		3,005.00	COM/SNR CENTER - MEMB & FE
07-31-2018	REC	25995	R1804032	08726010		8,300.00	COM/ SNR CENTER - MEMB & P
07-31-2018	REC	25998	R1804055	08726013		760.00	COM/SNR CENTER - MEMB & FE

## 101.000.44213 GATE ADMISSIONS - WEST POOL

Date	Src	Payin	Trans	Bno/seq	Project	Amount	Remark
07-31-2018	MEM	17.07.26	M1800179	08768001		-100.00	POOL ADJUSTMENT
08-06-2018	REC	26008	R1804122	08736009		65.00	COM/SNR CENTER - MEMB & PR
08-06-2018	REC	26013	R1804137	08736014		1,010.00	COM/SNR CENTER - MEMB & PR
08-10-2018	REC	26017	R1804191	08749003		11,280.00	COMM/SR CENTER - MEMB & PR
08-10-2018	REC	26020	R1804218	08749006		3,325.00	COMM/SR CENTER - MEMB & PR
08-10-2018	REC	26027	R1804249	08749013		1,285.00	COMM/SR CENTER - PROGRAMS
08-10-2018	REC	26028	R1804254	08749014		965.00	COMM/SR CENTER - PROGRAMS
08-10-2018	REC	26033	R1804290	08749019		2,470.00	COMM/SR CENTER - MEMB & PR
08-14-2018	REC	26039	R1804352	08755001		1,485.00	COM/ SNR CENTER - MEMB & F
08-14-2018	REC	26038	R1804392	08755008		4,570.00	COM/SNR CENTER - MEMB & FE
08-14-2018	REC	26043	R1804398	08755009		1,755.00	COM/SNR CENTER - MEMB & PR
08-14-2018	REC	26049	R1804427	08755015		1,640.00	COMM/SNR CENTER - MEMB & P
08-22-2018	REC	26064	R1804514	08800005		4,715.00	COM/SNR CENTER - MEMB & FE
08-22-2018	REC	26068	R1804523	08800009		1,305.00	COM/SNR CENTER - PROGRAMS
08-22-2018	REC	26070	R1804542	08800011		470.00	COM/SNR CENTER - PROGRAMS
08-22-2018	REC	26078	R1804559	08800018		120.00	COM/SNR CENTER - PROGRAMS
08-22-2018	REC	26082	R1804588	08800023		50.00	COM/SNR CENTER- PROGRAMS &
08-29-2018	REC	26091	R1804650	08816005		285.00	COM/SNR CENTER - PROGRAMS
08-29-2018	REC	26087	R1804665	08816008		1,460.00	COM/SNR CENTER - PROGRAMS
08-29-2018	REC	26097	R1804667	08816009		405.00	COM/SNR CENTER - PROGRAMS
08-29-2018	REC	26101	R1804683	08816014		20.00	COM/SNR CENTER - MEMB & PR
08-29-2018	REC	26104	R1804705	08816020		30.00	COM/SNR CENTER - PROGRAMS
09-04-2018	REC	26112	R1804764	08829007		9,670.00	COM/SNR CENTER- PROGRAMS &

Account total

243,769.40

FUND 101 GENERAL FUND

274,174.40

Grand Total

274,174.40